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FINANCIAL STATISTICS
CANADIAN GOVERNMENTS

MUNICIPAL - PROVINCIAL - FEDERAL

1944 ISSUE

TWENTY-FIFTH YEAR OF PUBLICATION

Compiled and Issued by
THE CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

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FINANCIAL STATISTICS—CANADIAN GOVERNMENTS

MUNICIPAL - PROVINCIAL - FEDERAL

TWENTY-FIFTH YEAR OF PUBLICATION—1944 ISSUE

FOREWORD

The Institute presents herewith the Twenty-fifth Issue of *Financial Statistics—Canadian Governments.* The figures given herein are comparable with those given in previous issues of the "Red Book." We believe this to be a very important feature, inasmuch as it is possible, with such figures taken over a term of years, to get a good idea of the trend of financial affairs in any given municipality.

The publication is issued in loose-leaf form, and covers urban municipalities with population of 400 or over and some large suburban municipalities. It is usually issued in two sections; but this year it will be necessary, on account of difficulties in getting information, and in publication, to issue it in several sections. When completed, the book will give statistics for cities and other municipalities of 10,000 population or over, urban municipalities of 2,000 to 10,000, and those with populations between 400 and 2,000. It also includes a page devoted to the Dominion and the provinces. Supplementary information covering tax collections, etc., is issued from time to time during the year. Tax collections have been included for all municipalities with a population of 10,000 or over, and for all other municipalities listed except those in Quebec Province. They are given in most cases as reported by the municipalities, and it is difficult to determine whether or not they are all made up on the same basis.

In recent years much of the information in the final section is at a date a year later than that which the edition is expected to cover. For instance, while the 1942 edition is presumed in general to give information as at December 31, 1941, it will be seen by turning to pages 24–28 and pages 32–42 of that edition that much of it is at December 31, 1942. The latest information in the Institute files may be obtained in advance of publication by telephoning or writing to the office of the Institute, 137 Wellington Street West, Toronto.

The Institute wishes to point out again that the "standards" used herein are not infallible guides in determining the financial strength or weakness of a municipality. They should be used merely as "indications" of the desirability of more detailed enquiry before arriving at final conclusions. The readiness with which tax demands are met is one of the most sensitive and reliable indicators of the credit rating of a municipality. It is advisable, however, when examining tax arrears, to consider also bank loans outstanding for current purposes, as sometimes sufficient allowance is made when striking the tax rate to offset taxes uncollected. Such a condition is usually indicated when tax arrears figures are comparatively high, but current borrowings only nominal. Some municipalities may exceed the "standards" considerably and still be perfectly sound, and all the elements affecting the financial capacity of the municipality under examination must be kept in mind.

It is encouraging to note a further improvement in tax collections in a number of municipalities in 1943. Also a considerable number have been able to improve their debt position. These municipalities, by thus improving their credit rating, create a basis of confidence which in turn will enable them to obtain any capital needed at a low rate of interest at the end of the war, to finance the program of postponed but necessary works which forward-looking municipalities are now planning, to be undertaken at the close of the war, to cushion the shock of "after-the-war" dislocation.

The Institute wishes to express its appreciation of the excellent co-operation received from municipal and school treasurers and clerks and other officials in the supplying of these data. It also wishes to thank its subscribers for their support.

CITIZENS' RESEARCH INSTITUTE OF CANADA.

805 New Wellington Building,
137 Wellington Street West
Toronto, June 1944

Horace L. Brittain

Director

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ACKNOWLEDGMENT.—The Institute in 1919 adopted, for the purpose of this publication, the standards of per capita assessment, per capita debt and relation of debenture debt to assessment which were, and still are, used by Mr. W. L. McKinnon.

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Sandwich East Township (*r*)	41
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Sarnia	5, 6, 7
Saskatoon	2, 3, 4
Sault Ste. Marie	5, 6, 7
Sawyerville	46
Scarborough Township (*r*)	8A, 9A, 10A
Schreiber Township (*r*)	42
Scotstown	46
Scott	36
Seaforth	41
Selkirk	11, 12, 13
Senneville	46
Shaunavon	36
Shawinigan Falls	8, 9, 10
Shawville	46
Shediac	49
Shelburne, N.S.	49
Shelburne, Ont.	41
Sherbrooke	8, 9, 10
Shoal Lake	37
Shuniah Township (*r*)	42
Simcoe	20, 21, 22
Simcoe (*r*)	33
Sioux Lookout	20, 21, 22
Smith's Falls	20, 21, 22
Smooth Rock Falls	41
Sorel	8, 9, 10
Souris, Man.	37
Souris, P.E.I.	49
Southampton	41
South Porcupine (*see* Tisdale Twp.)	
South River	41
Springfield	42
Springfield (*r*)	32
Springhill	29, 30, 31
Stamford Township	8A, 9A, 10A
Stanstead Plain	48
Star City	36
Stayner	42
Stellarton	29, 30, 31
Stettler	35
Stewiacke	49
Stirling, Ont.	42
Stonewall	37
Stoney Creek	41
Stormont, Dundas, Glengarry (*r*)	33
Stouffville	42
Strasbourg	36
Stratford	5, 6, 7
Strathmore	35
Strathroy	20, 21, 22
Streetsville	42
Sturgeon Falls	20, 21, 22
Sudbury	5, 6, 7
Summerland (*r*)	32
Summerside	29, 30, 31
Sunny Brae	49
Sussex	29, 30, 31
Sutherland	36
Sutton, Ont.	42
Sutton, P.Q.	48
Swan River	37
Swan River (*r*)	32
Swansea	20, 21, 22
Swift Current	11, 12, 13
Sydney	8A, 9A, 10A
Sydney Mines	29, 30, 31
(St.)	
Ste. Adele	46
Ste. Agathe des Monts	26, 27, 28
St. Albert	35
St. Alexis de la Grande Baie	46
St. Andrews, Man. (*r*)	32
St. Andrews, N.B.	49
Ste. Anne de Beaupre	46
Ste. Anne de Bellevue	26, 27, 28
Ste. Anne de Chicoutimi	46
St. Anselme	46
St. Benoit-Joseph-Labre (Amqui)	46
St. Boniface, Man.	2, 3, 4
St. Boniface de Shawinigan	46
St. Casimir	46
St. Catharines	5, 6, 7
St. Césaire	46
St. Coeur de Marie	46
St. Croix	46
St. Cyrille	46
St. Denis	46
St. Emilien	46
St. Felicien	46
St. Felix de Valois	46
St. Francois du Lac	47
St. Gabriel de Brandon	47
St. Gedeon	47
Ste. Genevieve de Pierrefonds	47
St. George, N.B.	49
St. Georges de Cacouna	47
St. Georges (Champlain Co.)	47
St. George East (Beauce Co.)	47
St. Gerard	47
St. Guillaume	47
St. Hilaire	47
St. Hyacinthe	8, 9, 10
St. Jacques	47
St. James (*r*)	32
St. Jean, P.Q.	8, 9, 10
St. Jean de Boischatel	47
St. Jerome de Matane (*see* Matane)	23, 24, 25
St. Jerome (Lac St. Jean Co.)	47
St. Jerome (Terrebonne Co.)	8, 9, 10
Saint John, N.B.	8A, 9A, 10A
St. Johns	8, 9, 10
St. Joseph d'Alma	26, 27, 28
St. Joseph (Beauce Co.)	47
St. Joseph de Sorel	47
St. Joseph (Drummond Co.)	26, 27, 28
St. Joseph de Hyacinthe	47
St. Joseph de la Riviere Bleue	47
St. Jovite	47
St. Lambert	26, 27, 28
St. Laurent (*)	26, 27, 28
St. Leonard, N.B.	49
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(*r*) Rural municipality.

*Under Montreal Metropolitan Commission.

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St. Michel (Hochelaga) (*)	47
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St. Pacome	47
St. Paul de Metis	35
St. Pie	47
St. Pierre (*)	26, 27, 28
St. Raymond	48
St. Remi	48
Ste. Rose	48
Ste. Scholastique	48
St. Simeon	48
St. Stephen	29, 30, 31
Ste. Thecle	48
Ste. Therese	26, 27, 28
St. Thomas	5, 6, 7
St. Timothee	48
St. Tite	48
St. Ulric	48
St. Vital (*r*)	32
(T)	
Taber	35
Tadoussac	48
Tara	42
Tavistock	42
Teck Township (*r*)	8A, 9A, 10A
Tecumseh	20, 21, 22
Teeswater	42
Temiscaming	48
Templeton	48
Terrebonne	26, 27, 28
Teulon	37
Thamesville	42
Thedford	42
The Pas	11, 12, 13
Thessalon	42
Thetford Mines	8, 9, 10
Thornbury	42
Thorold	20, 21, 22
Three Rivers	8, 9, 10
Thurso	48
Tilbury	42
Tillsonburg	20, 21, 22
Timmins	5, 6, 7
Tisdale, Sask.	36
Tisdale Township (*r*)	20, 21, 22
Tofield	35
Toronto	5, 6, 7
Toronto Township (*r*)	8A, 9A, 10A
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Transcona	11, 12, 13
Trenton, N.S.	29, 30, 31
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Valleyfield (Salaberry de)	8, 9, 10
Vancouver	2, 3, 4
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Wadena	36
Wainwright	35
Walkerton	20, 21, 22
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Welland (*r*)	33
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Westbourne (*r*)	32
Westmount (*)	8, 9, 10
Westport	42
West Vancouver (*r*)	32
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Windsor, Ont.	5, 6, 7
Windsor, P.Q.	26, 27, 28
Wingham	20, 21, 22
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Winnipeg	2, 3, 4
Winnipegosis	37
Wolfville	49
Wolseley	37
Woodbridge	42
Woodstock, N.B.	29, 30, 31
Woodstock, Ont.	5, 6, 7
Woodville	42
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(Y)	
Yamachiche	48
Yarmouth	29, 30, 31
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York Township (*r*)	8A, 9A, 10A
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York County (*r*)	33
Yorkton	11, 12, 13
Youngstown	35

(*r*) Rural municipality.

*Under Montreal Metropolitan Commission.

FINANCIAL STATISTICS—CANADIAN GOVERNMENTS—1942-1943

GOVERNMENT AND DATE OF REPORT	POPULATION (DOMINION CENSUS) 1941—UPPER 1931—MIDDLE 1921—LOWER	LAND AREA IN SQUARE MILES	GROSS DIRECT FUNDED DEBT: REVENUE PRODUCING (a) AMOUNT	REVENUE PRODUCING (a) PER CAPITA	TOTAL DIRECT FUNDED DEBT (INCL. REVENUE PRODUCING) AMOUNT	TOTAL DIRECT FUNDED DEBT (INCL. REVENUE PRODUCING) PER CAPITA	SINKING FUNDS AMOUNT	SINKING FUNDS PER CAPITA	FLOATING DEBT (TREASURY NOTES, BANK LOANS, BANK OVERDRAFTS) AMOUNT	FLOATING DEBT PER CAPITA	INDIRECT AND CONTINGENT LIABILITIES AND GUARANTEES AMOUNT	INDIRECT AND CONTINGENT LIABILITIES AND GUARANTEES PER CAPITA	EXPENDITURES (E) AND REVENUES (R) (INCLUDING REVENUES FROM DOMINION GOVERNMENT) (b) AMOUNT	EXPENDITURES (E) AND REVENUES (R) PER CAPITA	REVENUE FROM DOMINION GOVERNMENT (c) PER CAPITA
Dominion	11,506,655	3,466,566	$?	$?	$7,893,478,423	$685.99	$ nil	$	$ [1]	$	$1,068,497,531	$92.86	R. $2,244,366,252	$195.05	$ .....
(March 31, 1943)	10,376,786												E. 4,386,729,865 [2]	381.24	
	8,787,949														
British Columbia	817,861	359,279	?	?	117,381,108	143.52	16,976,317	20.76	35,873,131 [3]	43.86	50,711,652 [4]	62.00	R. 39,473,902	48.26	2.19
(March 31, 1943)	694,263												E. 31,334,305	38.31	
	524,582														
Alberta	796,169	248,800	24,310,301	30.53	155,892,504	195.80	15,358,060	19.29	[5]	.....	6,768,352 [6]	8.50	R. 24,886,878	31.26	2.27
(March 31, 1943)	731,605												E. 18,513,815	23.25	
	588,454														
Saskatchewan	895,992	237,975	40,543,317 [7]	45.25	126,302,693	140.96	22,689,598	25.32	95,994,001	107.14	19,021,469 [8]	21.23	R. 22,842,038	25.49	8.66
(April 30, 1943)	921,785												E. 22,293,919	24.88	
	757,510														
Manitoba	729,744	219,723	35,302,279 [9]	48.38	123,100,100	168.69	25,107,630	34.41	.....	.....	3,396,413 [10]	4.65	R. 18,503,883	25.36	3.22
(April 30, 1943)	700,139												E. 16,321,786	22.37	
	610,188														
Ontario	3,787,655	363,282	187,311,988	49.45	624,244,189	164.71	13,839,259	36.54	43,000,000 [11]	11.35	122,734,860	32.40	R. 107,956,275	28.50	.84
(March 31, 1943)	3,431,683												E. 92,006,457	24.29	
	2,933,662														
Quebec	3,331,882	523,534	17,237,245 [15]	51.73	396,071,099 [12]	118.87	50,281,592 [13]	15.09	16,000,000	4.80	11,872,192 [14]	3.56	R. 97,437,336	29.24	.82
(June 30, 1943)	2,874,255												E. 84,735,463	25.43	
	2,360,665														
New Brunswick	457,401	27,473	10,053,500	21.98	103,834,573	227.01	14,572,692	31.86	128,044	.28	2,187,603	4.78	R. 12,186,807	26.64	2.20
(October 31, 1943)	408,219												E. 10,443,856	22.83	
	387,876														
Nova Scotia	577,962	20,743	14,609,999	25.28	100,920,633	174.61	14,515,081 [16]	25.11	179,575 [17]	.31	2,772,824	4.80	R. 17,510,880	30.30	6.26
(November 30, 1943)	512,846												E. 14,595,151	25.25	
	523,837														
Prince Edward Island	95,047	2,184	nil	.....	10,568,000	111.19	2,330,954	24.52	483,367	5.09	17,500	.18	R. 2,047,237	21.54	11.07
(December 31, 1942)	88,038												E. 2,044,690	21.51	
	88,615														

(a) These amounts are in some instances only approximate. They include loans on account of Hydro, Housing, Railways, Telephones, Rural Credits, Storage Dams, etc.

(b) These figures are compiled as nearly as possible on a comparable basis and do not coincide exactly with the totals in public accounts. They do not include capital revenues or expenditures, nor those of self-supporting public utilities; but do include expenditures on direct relief, whether or not these were capitalized.

(c) Not borne directly by the people of the Province. To arrive at the per capita expenditure from local sources, this must be deducted from total per capitas.

(1) Treasury bills of $300,000,000 and deposit certificates of $820,000,000 included in funded debt.

(2) War activities included were $3,724,248,890, or $323.66 per capita.

(3) Includes $34,623,121 treasury bills to Dominion Government.

(4) Includes $40,157,523 for railways controlled by the Dominion Government; also $6,873,833 for Vancouver and District Joint Sewerage and Drainage Board, against which there was a sinking fund of $1,535,575 as at December 31, 1942.

(5) The funded debt includes loans from the Dominion of Canada amounting to $26,333,500. In addition, $3,964,314 savings certificates.

(6) After deducting $2,522,610 sinking funds against guarantees. Does not include $5,493,698 for railways controlled by the Dominion Government or assumed jointly by the C.P.R. and C.N.R.

(7) Capital loans and advances, less accumulated sinking funds of $2,727,136.

(8) Not including $2,368,459 guarantee for railways controlled by the Dominion Government.

(9) Loans and advances totalling $48,768,351, less sinking fund and replacement reserves of $13,466,062. Corresponding figure for 1942 was $37,636,883.

(10) In addition, the Province has outstanding $5,853,341 treasury bills with the chartered banks in connection with the closing of the Provincial Savings Offices, against which there are pledged securities with a par value of $6,891,572, the proceeds of which upon realization are to apply to reduction of the said bills.

(11) In addition, demand deposits, Ontario Savings Office, $35,740,640.

(12) Includes $15,000,000 bonds issued to the Banque Canadienne Nationale and $2,215,000 technical and professional school bonds assumed by the Province.

(13) Includes sinking funds *re* bonds issued to the Banque Canadienne Nationale of $3,854,143 and *re* assumed bonds.

(14) Does not include $14,072,684 public charities fund, being promises to pay various institutions annual amounts over definite terms to be applied in payment of bonds and interest thereon.

(15) Does not include $39,500,000, being loans to Quebec Farm Credit Bureau, nor $6,693,845 advanced to the Quebec Liquor Commission.

(16) Including $2,000,000 special reserve investments.

(17) Not including $340,080 guaranteed overdraft *re* Nova Scotia Power Commission. This amount is included in contingent liabilities.

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TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

GOVT PUBNS.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY	POPULATION			AREA IN SQUARE MILES	NET GENERAL DEBENTURE DEBT (NET TOTAL DEBT LESS NET PUBLIC UTILITIES DEBT)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1943		TAXES COLLECTED 1943		1943 TAX LEVY UNPAID AT DECEMBER 31, 1943			ACCUMULATED TAX ARREARS (INCL. 1943 TAXES UNPAID) (AFTER DEDUCTING RESERVE, IF ANY)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (AFTER DEDUCTING RESERVE, IF ANY)	
	DOMINION CENSUS		CITY'S REPORT		AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	% OF 1943 LEVY	AMOUNT	PER CAPITA	% OF 1943 LEVY UNPAID	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA
	1931	1941	1943																
BRITISH COLUMBIA					(X)														
New Westminster	17,524	21,967	25,000	5.4	$3,483,949	$139.36	$ 8,089,937	$324	$ 607,194	$24.29	$ 644,102	106.1%	$ 50,704	$ 2.03	8.3%	$ 101,368	$ 4.05	$ 445,690	$17.83
North Vancouver	8,510	8,914	11,500	4.9	1,928,204[11]	167.67	5,022,780	437	294,364	25.60	304,979	103.6%	35,245	3.06	12.0%	52,517	4.57	458,127[10]	39.84
Trail	7,573	9,392	10,000	1.3	263,805	26.38	4,103,846	410	186,458	18.65	195,898	105.1%	26,005	2.60	13.9%	40,418	4.04	2,059	.21
Vancouver	246,593	275,353	299,460	43.7	43,825,324	146.35	211,338,055	706	11,365,257	37.95	11,771,261	103.6%	685,902	2.29	6.0%	1,396,943	4.66	4,222,968[15]	14.10
Victoria	39,082	44,068	51,000	7.2	[1]	.....	35,833,503	703	1,448,428	28.40	1,485,464	102.5%	105,159	2.06	7.3%	171,650	3.37	1,690,824	33.15
Burnaby District	25,564	30,328	32,500	35.0	2,802,816	86.24	12,600,667	388	685,043	21.08	745,643	108.8%	93,349	2.87	13.6%	183,529	5.65	1,877,067	57.75
ALBERTA																			
Calgary	83,716	88,904	88,904	40.5	‡	.....	57,486,260	647	2,866,019	32.24	2,915,145	101.7%	218,608	2.46	7.6%	283,918	3.19	3,408,584[18]	38.34
Edmonton	79,179	93,817	105,536	42.5	18,559,175	175.85	59,051,255	560	3,695,390	35.02	4,593,304	124.3%	287,474	2.72	7.8%	696,364	6.60	646,297[12]	6.12
Lethbridge	13,489	14,612	14,612	10.8	569,098	38.95	12,078,002	827	533,009	36.48	548,838	103.0%	63,294	4.33	11.9%	150,900	10.28	127,968[7]	8.76
Medicine Hat	10,300	10,571	13,500	17.0	1,129,623	83.68	7,341,095	544	401,787[8]	29.76	419,121	104.3%	57,101[9]	4.23	17.2%	545,828[8]	40.43	277,470[2]	20.55
SASKATCHEWAN																			
Moose Jaw	21,999	20,753	21,000	15.2	1,593,486	75.88	14,744,875	702	779,281	37.11	801,415	102.8%	31,327	1.49	4.0%	257,112	12.24	66,500[17]	3.17
Regina	53,209	58,245	56,520	13.2	4,750,167	84.04	40,607,351	718	2,145,567	37.96	2,443,048	113.9%	186,441	3.30	8.7%	350,717[13]	6.21	83,513[14]	1.48
Saskatoon	43,291	43,027	43,027	12.5	5,449,750	126.66	30,499,513	709	1,429,054	33.21	1,625,266	113.7%	191,847	4.46	13.4%	415,796[5]	9.66	.....[5]	.....
MANITOBA																			
Brandon	17,082	17,383	18,470	9.0	[1]	.....	9,118,265	494	469,806	25.44	496,525	105.7%	84,331	4.56	17.9%	82,288[4]	4.45	288,516[3]	15.62
St. Boniface	16,305	18,157	19,000	17.6	3,288,737[11]	173.10	10,675,180	562	572,785	30.15	606,822	105.9%	59,312	3.12	10.4%	.....[6]	.....	.....[6]	.....
Winnipeg	218,785	221,960	228,548	23.2	6,779,838	29.66	173,396,302	759	8,377,973	36.66	8,962,584	107.0%	726,156	3.18	8.7%	1,133,919[16]	4.96	.....[16]	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.

‡ Not segregated.

(1) Debt consolidated.

(2) After deducting reserve of $1,600,129.

(3) After deducting reserve of $115,936.

(4) After deducting reserve of $110,596.

(5) Including tax sale lands and after deducting city reserve of $2,384,681. Additional reserve of $348,085 against school taxes reduces net tax arrears to $67,711.

(6) Tax arrears and tax sale lands fully covered by reserves.

(7) After deducting reserve of $422,313.

(8) Including business and rental tax.

(9) Real property taxes only. Real property levy totalled $331,480.

(10) After deducting reserve of $458,127.

(11) Calculated by estimating utilities debt at the asset value.

(12) After deducting reserve of $3,633,129.

(13) After deducting reserve of $642,173, of which $340,524 is reserve against school and Provincial Government taxes.

(14) After deducting reserve of $1,603,342.

(15) After deducting reserve of $462,426. Part of this reserve may apply to tax arrears.

(16) Tax arrears and tax sale lands, less reserves.

(17) After deducting reserve of $2,706,705.

(18) After deducting reserve of $747,341.

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MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools: Other Than Separate Amount	Schools: Separate Amount	Schools: Combined Per Capita	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (b) Amount	Total Gross Debenture Debt (b) Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand (Including Separate Schools, if Any) Amount	Total Sinking Funds on Hand (Including Separate Schools, if Any) Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Per Capita	Floating Debt: Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt: Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)	Separate Schools Sinking Fund
BRITISH COLUMBIA															
New Westminster	$ 607,500	$	$24.30	$ 914,216	$ 6,154,516[8]	$246.18	24.6%	$1,798,123	$ 71.92	$ 4,356,393	$174.26	$ 25,000	$ 281,743	$ 742,457	$ .....
North Vancouver	337,332[1]	.....	29.33	[6]	2,483,226[3]	215.93	21.6%	8,767	.76	2,474,459	215.17	.....	.....	.....	.....
Trail	154,501	.....	15.45	198,822[19]	1,037,289	103.73	10.4%	634,869	63.49	402,420	40.24	.....	23,865	130,002[19]	.....
Vancouver	9,832,628	.....	32.83	4,768,713	65,299,489[10]	218.05	21.8%	17,768,617	59.33	47,530,872	158.72	37,713	615,589	3,289,495	.....
Victoria	[6]	.....	.....	[6]	12,751,482[14]	250.03	25.0%	135,259	2.65	12,616,223	247.38	.....	.....	.....	.....
Burnaby District	243,100	.....	7.48	[6]	3,263,115[9]	100.40	10.0%	299	.01	3,262,816	100.39	.....	.....	.....	.....
ALBERTA															
Calgary	1,323,700	21,500	15.13	934,423	13,000,739	146.23	14.6%	824,278	9.27	12,176,461	136.96	326,303	1,209,558[15]	‡	.....
Edmonton	2,544,375	301,166	26.96	1,129,216	27,278,278	258.47	25.8%	4,474,577	42.40	22,803,701	216.07	.....	1,250,000[7]	.....	.....
Lethbridge	143,917	37,750	12.43	163,346	1,668,339	114.17	11.4%	724,822	49.60	943,517	64.57	.....	50,000[7]	77,860	.....
Medicine Hat	13,000	.....	.96	158,990	1,900,916	140.81	14.1%	726,416[5]	53.81	1,174,500	87.00	.....	.....	83,299	.....
SASKATCHEWAN															
Moose Jaw	478,157	16,250	23.54	644,073	6,052,317	288.21	28.8%	3,500,148	166.68	2,552,169	121.53	.....	.....	438,157	.....
Regina	1,950,000	286,000	39.46	1,395,184	13,153,319[2]	232.72	23.3%	7,012,251	124.07	6,141,068	108.65	[2]	59,328	941,099	.....
Saskatoon	2,330,250	156,707	57.80	1,173,718	10,220,765	237.54	23.8%	4,135,269	96.11	6,085,496	141.43	.....	.....	684,457	.....
MANITOBA															
Brandon	379,751	.....	20.56	[6]	1,132,666[18]	61.32	6.1%	246,239[17]	13.33	886,427	47.99	.....	.....	.....	.....
St. Boniface	205,500[1]	.....	10.81	809,583[16]	4,296,346[4]	226.13	22.6%	39,287[17]	2.07	4,257,059	224.06	.....	.....	.....	.....
Winnipeg	7,452,000[12]	.....	32.61	1,407,421	54,110,312[11]	236.75	23.7%	28,219,920	123.47	25,890,392	113.28	7,420,503[13]	.....	664,162	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(d) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

‡ Not segregated.

(1) Debt consolidated. School debt estimated at asset value.

(2) Includes $851,131 unsold bonds, against which loans from the Saskatchewan Government and bank total $561,822.

(3) Burrard Inlet, Tunnel & Bridge Co. bonds of $292,500 now consolidated with direct debt.

(4) Includes $463,387, being share of Greater Winnipeg Water District net debt, and $113,161 advanced by Province *re* sanitary district.

(5) Not including $636,167, being amount of sinking fund in arrears, less surplus earnings.

(6) Debt consolidated.

(7) Loan from the Province of Alberta.

(8) Includes $73,368, being share of net funded debt of Vancouver and District Joint Sewerage and Drainage Board.

(9) Includes $528,246, being share of net funded debt of Vancouver and District Joint Sewerage and Drainage Board, and $130,000 relief treasury notes, which are being repaid at the rate of $10,000 per year with interest at 3½%.

(10) Includes $4,289,554, being share of net funded debt of the Vancouver and District Joint Sewerage and Drainage Board; but not the Greater Vancouver Water District debt of $7,132,000, against which there is a sinking fund of $969,303, nor the bonds of New Westminster and Vancouver taken over by the Board, amounting to $4,171,306, against which sinking funds total $2,283,625. The Water Board had a net surplus of $16,628 after providing for all operating expenses and debt charges.

(11) Includes $8,473,559, being share of Greater Winnipeg Water District debt.

(12) As given by the Winnipeg School District, against which there is a $4,997,794 sinking fund. Not all of this debt is issued by the city on behalf of the school district, the city figures being: school debt, $6,600,000; sinking fund, $4,449,423.

(13) Net after deducting $1,416,794 sinking fund on hand. Includes Dominion loans. In addition, school district bank loans or overdraft of $409,181.

(14) In addition, $53,000 guaranteed bonds, with sinking fund of $24,701.

(15) Province of Alberta treasury bills.

(16) Total for local improvements, estimated at asset value.

(17) Debenture trust account not yet expended for debt retirement.

(18) In addition, guaranteed bonds of $89,000.

(19) Total for local improvements.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT							SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)			
	Waterworks	Electric Light and Power	Street Railway	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Street Railway	Others
BRITISH COLUMBIA														
New Westminster	$1,116,500	$ 206,000	$	$ 682	$	$1,323,182	$ 52.93	$ 450,738	$ 872,444	$34.90	$ 70,556S	$202,025S	$	$ .....
North Vancouver	299,886[1]	.....	.....	.....	246,369*f*[1]	546,255[1]	47.50	.....	546,255[1]	47.50	39,129S[3]	.....	.....	115,964S*f*
Trail	215,466	.....	.....	.....	.....	215,466	21.55	76,851	138,615	13.86	35,582S	.....	.....	.....
Vancouver	6,469,732[9]	.....	.....	.....	.....	6,469,732[9]	21.60	2,764,184[9]	3,705,548[9]	12.37	317,313S	.....	.....	.....
Victoria	[6]	.....	.....	.....	.....	[6]	.....	.....	.....	.....	177,416S	.....	.....	.....
Burnaby District	460,000	.....	.....	.....	.....	460,000	14.15	.....	460,000	14.15	1,144S	.....	.....	.....
ALBERTA														
Calgary	2,616,238	772,376	499,922	.....	.....	3,888,536[2]	43.74	‡	‡	.....	49,114S	290,646S	69,737S	.....
Edmonton	1,505,117	1,548,061	516,088	.....	675,260*t*	4,244,526	40.22	.....	4,244,526	40.22	171,556S[7]	536,885S[7]	122,678S[7]	294,950S*t*[7]
Lethbridge	154,368	484,940	57,293	.....	.....	696,601	47.67	322,182	374,419	25.62	49,404S	133,701S	4,493S	.....
Medicine Hat	672,253	.....	.....	.....	.....	672,253	49.80	627,376[8]	44,877	3.32	39,258S	125,127S	.....	118,633S*g*
SASKATCHEWAN														
Moose Jaw	1,587,928	1,012,759[2]	.....	.....	.....	2,600,687	123.84	1,642,004	958,683	45.65	97,659S[3]	.....	.....	.....
Regina	1,909,902	499,460	1,847,018	.....	.....	4,256,380	75.31	2,865,479	1,390,901	24.61	113,042S	741,447S	20,991S	.....
Saskatoon	595,802	445,899	651,365	.....	.....	1,693,066	39.35	1,057,320	635,746	14.77	103,610S	470,073S	55,712S	.....
MANITOBA														
Brandon	[6]	.....	.....	.....	.....	[6]	.....	[6]	[6]	.....	68,228S[3]	.....	.....	.....
St. Boniface	504,935[1]	.....	.....	.....	463,387[4]	968,322[1]	50.96	.....	968,322[1]	50.96	92,925S[3]	.....	.....	.....
Winnipeg	1,961,640	20,522,000	.....	.....	10,013,559[5]	32,497,199	142.19	13,386,645	19,110,554	83.62	400,718S	537,836S	.....	6,496S[8]

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

‡ Not segregated.
(S) Surplus.
(D) Deficit.
(*f*) Ferries.
(*g*) Gas.
(*t*) Telephone.

(1) Debt consolidated. Utilities' share of debt estimated at asset value.
(2) The city shows the utilities debt as the amount of the original liability, less all maturities to date; no allowance being made for the sinking funds which had been accumulated against utilities debts prior to refunding.
(3) Before debt charges.
(4) Share of net Greater Winnipeg Water District debt.
(5) Steam heating plant, $1,540,000, and share of the net debt of the Greater Winnipeg Water District, $8,473,559, of which about 75% is carried by taxation.
(6) Debt consolidated.
(7) Before deducting taxes charged to utilities, as follows: waterworks, $121,556; light and power, $329,752; street railway, $92,779; telephone, $122,334.
(8) Full actuarial requirements.
(9) Not including $3,443,696 debentures assumed by Greater Vancouver District, against which sinking funds total $1,886,882.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY	POPULATION			AREA IN SQUARE MILES	NET GENERAL DEBENTURE DEBT (NET TOTAL DEBT LESS NET PUBLIC UTILITIES DEBT)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1943		TAXES COLLECTED 1943		1943 TAX LEVY UNPAID AT DECEMBER 31, 1943			ACCUMULATED TAX ARREARS (INCL. 1943 TAXES UNPAID) (AFTER DEDUCTING RESERVE, IF ANY)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (AFTER DEDUCTING) RESERVE, IF ANY)	
	DOMINION CENSUS		CITY'S REPORT		AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	% OF 1943 LEVY	AMOUNT	PER CAPITA	% OF 1943 LEVY UNPAID	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA
	1931	1941	1943																
ONTARIO					(X)														
Barrie (Town)	7,776	9,725	10,533	3.4	$ 256,853	$ 24.38	$ 5,346,475	$ 508	$ 225,012	$21.36	$ 250,325	111.2%	$ 17,981	$ 1.71	8.0%	$ 34,042[33]	$3.23	$ 1,732[33]	$ .16
Belleville	13,790	15,710	15,642	2.8	1,072,796	68.58	11,049,515	706	455,143	29.10	467,303	102.8%	34,659	2.22	7.6%	41,844[12]	2.68	13,600[12]	.87
Brantford	30,107	31,948	34,848	4.9	1,492,309	42.82	27,756,825	796	1,210,929	34.75	1,257,472	103.8%	41,867	1.20	3.5%	[2]		[2]	
Brockville (Town)	9,736	11,342	11,112	2.1	177,367	15.96	7,113,825	640	295,086	26.55	308,433	104.5%	18,112	1.63	6.1%	16,676[3]	1.50		
Chatham	14,569	17,369	18,057	2.5	331,935	18.38	15,174,219	840	525,085	29.08	543,426	103.5%	29,166	1.62	5.6%	72,731[4]	4.03	100	
Cornwall (Town)	11,126	14,117	15,118	1.0	625,718	41.39	11,100,945	734	326,218	21.58	342,001	104.8%	37,744	2.50	11.6%	56,872[5]	3.76		
Forest Hill (Village)	5,207	11,757	13,484	1.5	1,982,974	147.06	15,036,876	1,115	744,334	55.20	805,332	108.2%	58,207	4.32	7.8%	76,384[30]	5.66	18,337	1.36
Fort William	26,277	30,585	29,103	13.5	1,969,289	67.67	29,794,551	1,024	1,251,124	42.93	1,227,352	98.1%	54,743	1.88	4.4%	108,619	3.73	59,677	2.05
Galt	14,006	15,346	14,703	2.5	546,697	37.18	11,939,725	812	446,516	30.37	463,135	103.7%	15,909	1.08	3.6%	20,826[6]	1.42		
Guelph	21,075	23,273	23,225	4.9	369,309	15.90	14,551,375	627	505,791	21.78	553,725	109.4%	40,840	1.76	8.1%	20,760[13]	.89	[13]	
Hamilton	155,547	166,337	174,547	12.1	11,542,258	66.12	171,451,260	982	6,399,027	36.67	6,540,268	102.2%	192,033	1.10	3.0%	243,736[28]	1.40	386,461[29]	2.21
Kingston	23,439	30,126	33,296	3.3	672,098	20.19	21,151,960	635	766,660	23.02	780,610	101.8%	30,517	.92	4.0%	[34]			
Kitchener	30,793	35,657	36,348	4.4	1,792,563	49.31	29,616,812	815	1,284,592	35.34	1,318,016	102.6%	46,888	1.29	3.6%	[26]		[26]	
London	71,148	78,264	81,158	10.0	1,948,059	24.00	86,407,872	1,065	3,297,340	40.63	3,427,493	103.9%	161,343	1.99	4.9%	155,539[7]	1.92	433,510[8]	5.34
Niagara Falls	19,046	20,589	19,178	2.6	982,609	51.23	18,734,272	977	641,749	33.46	664,766	103.6%	41,698	2.17	6.5%	29,742[17]	1.55	[18]	
North Bay	15,528	15,599	15,906	3.3	937,606	58.95	9,777,707	615	604,973	38.03	648,599	107.2%	61,255	3.85	10.1%	20,006[9]	1.26	[1]	
Oshawa	23,439	26,813	26,856	3.4	709,880	26.43	28,292,140	1,053	874,558	32.56	902,759	103.2%	30,049	1.12	3.4%	[31]		[31]	
Ottawa	126,872	154,951	163,829	6.4	8,986,895	55.04	162,832,395	997	6,069,631	37.17	6,139,517	101.1%	200,722	1.23	3.3%	[35]		[35]	
Owen Sound	12,839	14,002	13,761	4.5	221,904	16.13	8,755,900	636	464,055	33.72	478,029	103.0%	24,557	1.78	5.3%	[25]		[25]	
Pembroke (Town)	9,368	11,159	11,695	3.0	377,126	32.25	5,079,138	434	255,867	21.88	260,304	101.7%	15,875	1.36	6.2%	17,548[41]	1.50	[41]	
Peterborough	22,327	25,350	27,908	4.4	709,596	25.42	25,740,716	922	785,906	28.16	803,670	102.3%	26,203	.94	3.3%	[22]		9,784	.35
Port Arthur	19,818	24,426	25,102	13.6	1,064,185	42.39	28,493,029	1,135	949,514	37.82	973,604	102.5%	60,681	2.42	1.5%	128,518	5.12	335,278[32]	13.36
St. Catharines	24,754	30,275	34,559	3.7	558,812	16.17	29,330,774	849	982,394	28.43	1,026,510	104.5%	45,487	1.32	4.6%	15,149[36]		[37]	
St. Thomas	15,430	17,132	18,253	2.8	330,433	18.10	15,572,314	853	580,943	31.83	619,956	106.7%	30,612	1.68	5.3%	[14]		543[15]	
Sarnia	18,191	18,734	20,082	2.5	382,996	19.07	17,969,639	895	551,730	27.47	593,400	107.5%	31,307	1.56	5.7%	[16]		[16]	
Sault Ste. Marie	23,082	25,794	28,813	7.6	541,784	18.81	21,663,542	752	801,212	27.81	844,323	105.4%	68,864	2.39	8.6%	49,375[23]	1.71	169,528[24]	5.88
Stratford	17,742	17,038	17,161	4.4	600,802	35.01	13,712,925	799	616,185	35.90	660,855	107.2%	49,347	2.88	8.0%	73,541[27]	4.28	64,733	3.77
Sudbury	18,518	32,203	35,812	4.0	1,663,340	46.44	19,584,501	547	1,044,199	29.16	1,062,341	101.7%	124,976	3.47	11.9%	[38]			
Timmins (Town)	14,200	28,790	24,036	1.6	976,692	40.64	12,030,653	501	756,894	31.49	759,056	100.3%	127,013	5.28	16.8%	107,961[21]	4.49	809	
Toronto	631.207	667,457	674,285	32.3	41,864,658	62.09	956,257,486	1,418	29,635,942	43.95	30,285,195	102.2%	1,447,962	2.15	4.9%	1,352,031[10]	2.01	199,847	.30
Welland	10,709	12,500	15,780	1.7	499,564	31.66	10,675,280	676	398,285	25.24	421,932	105.9%	17,149	1.09	4.3%	20,000[19]	1.27	47,696[20]	3.02
Windsor	63,108	105,311	118,040	12.9	[1]		99,431,784	842	4,169,492[39]	35.32	4,301,550	103.2%	188,396[39]	1.60	4.5%	[40]		[40]	
Woodstock	11,395	12,461	12,916	2.4	430,574	33.33	7,828,354	606	322,024	24.93	323,964	100.6%	10,882	.84	3.4%	14,520[11]	.11	3,612	.28

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.
(1) Debt consolidated.
(2) Fully covered by reserve for tax arrears of $90,613, and tax sale lands of $238,724.
(3) After deducting reserve of $21,510.
(4) After deducting reserve of $1,690.
(5) After deducting reserve of $3,115.
(6) After deducting reserve of $26,742.
(7) After deducting reserve of $110,980.
(8) After deducting reserve of $81,741.
(9) After deducting reserve of $181,313.
(10) After deducting reserve of $969,768.
(11) After deducting reserve of $8,222.
(12) After deducting reserve for tax arrears of $11,214, and tax sale lands of $13,600.
(13) After deducting reserve for tax arrears of $142,611, and tax sale lands of $34,640.
(14) Tax arrears of $67,063, more than covered by a reserve of $84,349.
(15) After deducting reserve of $36,151.
(16) Tax arrears of $66,608, and tax sale lands of $53,048, fully covered by reserve.
(17) After deducting reserve of $28,001.
(18) Tax sale lands of $100,334 fully covered by reserve.
(19) After deducting reserve of $13,761.
(20) After deducting reserve of $15,899.
(21) After deducting reserve of $92,031.
(22) Tax arrears of $54,988 more than covered by reserve of $60,026.
(23) After deducting reserve of $135,595.
(24) After deducting reserve of $250,729.
(25) Tax arrears of $39,265, and tax sale lands of $35,907, fully covered by reserve.
(26) Tax arrears of $86,512, and tax sale lands of $802, fully covered by reserve.
(27) After deducting reserve of $34,229.
(28) After deducting reserve of $25,000.
(29) After deducting reserve of $386,461.
(30) After deducting reserve of $38,057.
(31) Tax arrears of $53,908 are more than covered by a general reserve of $74,996. Tax sale lands of $209,197 have been purchased out of reserves and transferred to capital account.
(32) After deducting reserve of $561,271.
(33) Reserve for post-war contingencies of $56,381 more than covers tax arrears and tax sale lands.
(34) Tax arrears of $50,976 fully covered by reserve.
(35) Tax arrears of $324,934, and tax sale lands of $113,662, fully covered by reserve.
(36) After deducting reserve of $62,000.
(37) Tax sale lands of $104,423 more than covered by reserve of $152,388.
(38) Tax arrears of $193,144 fully covered by reserve.
(39) Excluding $1,246,533 corporation income tax under appeal. This tax fully covered by reserve.
(40) Tax arrears of $1,574,630 (including corporation income tax, see Note 39), and tax sale lands of $2,868,699, are fully covered by reserve.
(41) Tax arrears of $24,223, and tax sale lands of $15,259, less reserve of $21,935.

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MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools: Other Than Separate — Amount	Schools: Separate — Amount	Schools: Combined Per Capita	Local Improvements (Owner's Share) — Amount	Total Gross Debenture Debt (b) — Amount	Total Gross Debenture Debt (b) — Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand (Including Separate Schools, if Any) — Amount	Total Sinking Funds on Hand (Including Separate Schools, if Any) — Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) — Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) — Per Capita	Floating Debt — Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt — Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)	Separate Schools Sinking Fund
ONTARIO															
Barrie (Town)	$ 68,854	$ 5,666	$ 7.07	$ 21,297	$ 270,433	$ 25.67	2.6%	$	$	$ 270,433	$ 25.67	$	$	$	$ .....
Belleville	606,374	.....	38.77	332,026	1,490,579	95.29	14.0%	172,570	11.03	1,318,009	84.26	5,779	15,000	79,758 [1]	.....
Brantford	215,429	.....	6.18	318,231	2,876,184 [9]	82.53	8.3%	689,392	19.78	2,186,792	62.75	.....	.....	152,925	.....
Brockville (Town)	132,368	2,510	12.14	15,764	177,367	15.96	1.6%	.....	.....	177,367	15.96	.....	3,606	.....	.....
Chatham	158,765	16,488	9.71	58,144 [1]	430,464	23.84	2.4%	.....	.....	430,464	23.84	.....	.....	.....	.....
Cornwall (Town)	369,987	.....	24.47	246,953 [1]	777,905	51.46	5.1%	.....	.....	777,905	51.46	.....	.....	.....	.....
Forest Hill (Village)	624,592	10,175 [5]	47.07	477,680	2,239,677	166.10	16.6%	6,853 [5]	.51	2,232,824	165.59	8,750	.....	.....	6,853 [5]
Fort William	1,559,775	94,000	56.82	728,439	5,174,039 [4]	177.79	17.8%	2,767,255	95.09	2,406,784	82.70	.....	.....	576,383 [1]	54,000
Galt	6,139	.....	.41	264,907	1,355,592 [2]	92.20	9.2%	764,953	52.03	590,639	40.17	.....	20,240	170,810	.....
Guelph	23,373	.....	1.02	253,575	1,436,210	61.84	6.2%	886,775	38.18	549,435	23.66	.....	.....	148,113	.....
Hamilton	2,034,000	410,000	14.00	189,286	15,423,478	88.36	8.8%	268,765	1.54	15,154,713	86.82	.....	.....	.....	245,525
Kingston	638,903	.....	19.19	109,656	1,888,335 [14]	56.72	5.7%	844,125	25.35	1,044,210	31.37	.....	.....	55,377	.....
Kitchener	595,212	.....	16.38	412,375	1,977,450	54.40	5.4%	.....	.....	1,977,450	54.40	.....	20,000	.....	.....
London	1,109,822	120,300	15.16	103,101	5,250,873	64.70	6.5%	2,590,293	31.92	2,660,580	32.78	59,000	400,000	.....	.....
Niagara Falls	187,207	.....	9.76	174,278	1,403,501	73.18	7.3%	.....	.....	1,403,501	73.18	.....	.....	.....	.....
North Bay	295,899	65,064	22.69	201,238	1,284,640	80.76	8.1%	11,842	.74	1,272,798	80.02	.....	.....	.....	11,842
Oshawa	270,873	.....	10.09	121,323	1,152,609	42.92	4.3%	.....	.....	1,152,609	42.92	.....	.....	.....	.....
Ottawa	2,189,671	1,496,000 [7]	22.57	749,197	14,855,147	90.97	9.1%	3,249,459	19.90	11,605,688	71.07	.....	.....	?	409 [8]
Owen Sound	101,448	5,500	7.77	148,515	1,360,219	98.84	9.9%	843,083	61.26	517,136	37.58	.....	50,000	264,170 [1]	3,500
Pembroke (Town)	248,354	33,124 [17]	24.07	3,125 [1]	504,656	43.15	4.3%	.....	.....	504,656	43.15	.....	.....	.....	.....
Peterborough	563,700	.....	20.20	180,872	2,666,730	95.55	9.6%	1,421,698	50.94	1,245,032	44.61	16,000	4,000	101,889	.....
Port Arthur	629,505	8,350	25.41	324,888	2,180,189 [13]	86.85	8.7%	901,039	35.89	1,279,150	50.96	.....	.....	2,126	.....
St. Catharines	327,086	.....	9.46	195,533	1,061,266 [10]	30.71	3.1%	305,074	8.83	756,192	21.88	.....	.....	66,476	.....
St. Thomas	150,276	.....	8.23	3,049	448,347	24.56	2.5%	..... [11]	.....	448,347	24.56	.....	.....	.....	.....
Sarnia	70,750	19,022	4.47	15,871	803,956	40.03	4.0%	.....	.....	803,956	40.03	10,035	.....	.....	.....
Sault Ste. Marie	874,705	.....	30.36	214,460	2,106,805 [3]	73.12	7.3%	1,524,806	52.92	581,999	20.20	.....	.....	146,031	.....
Stratford	217,300	62,000	16.28	235,786	1,542,417	89.88	9.0%	880,202	51.29	662,215	38.59	.....	.....	186,566 [1]	23,800
Sudbury	354,927	288,683	17.97	361,562	1,851,941 [12]	51.71	5.2%	40,691	1.14	1,811,250	50.57	.....	.....	.....	.....
Timmins	409,681	252,764	27.56	162,620 [1]	1,115,011	46.39	4.6%	.....	.....	1,115,011	46.39	10,540	45,000	.....	.....
Toronto	17,641,342	517,924 [5]	26.93	2,189,349	103,720,359 [15]	153.82	15.4%	23,400,724	34.70	80,319,635	119.12	.....	.....	25,963	348,856 [5]
Welland	361,079	.....	22.88	94,385	874,290	55.40	5.5%	186,842	11.84	687,448	43.56	.....	.....	.....	.....
Windsor	4,180,562 [16]	1,983,371	52.22	[6]	29,873,460	253.08	25.3%	2,208,915	18.71	27,664,545	234.37	.....	.....	[6]	66,119
Woodstock	248,642	.....	19.25	64,982	442,243	34.24	3.4%	11,669	.90	430,574	33.33	.....	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(d) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

(1) Total for local improvements.

(2) Includes unsold bonds of $55,000.

(3) In addition, $30,000 Plummer Memorial Hospital bonds guaranteed.

(4) In addition, guaranteed bonds totalling $493,408 as follows:
McKellar Hospital.....$310,609
Fort William Sanitorium..... 155,699
Fort William Y.M.C.A..... 27,100

(5) Being share of Toronto and Suburban Separate School Board debenture debt and sinking funds, calculated in proportion to the separate school tax levies.

(6) Debt consolidated.

(7) Includes $7,500 principal in default. In addition, $270,000 loan from R.C. Episcopal Corporation and interest arrears of $139,494.

(8) Sinking fund in arrears of $300,556.

(9) In addition, guaranteed bonds of $10,000.

(10) In addition, guaranteed bonds, St. Catharines General Hospital, $13,500.

(11) A reserve of $3,094 has been set up out of proceeds of sale to provide for debentures.

(12) In addition, guaranteed bonds, Sudbury Copper Cliff Electric Railway of $27,023.

(13) Not including guaranteed bonds of the Port Arthur General Hospital of $390,000, on which the city pays the carrying charges, and against which there is a sinking fund of $162,011.

(14) Includes unsold bonds of $102,500.

(15) In addition, guaranteed bonds, Toronto Harbour Commissioners, of $21,680,000, and Toronto Housing Co. Ltd., of $434,000.

(16) Public school debt only.

(17) Separate school debt scheduled to be outstanding as at December 31, 1943, according to the 1937 refunding plan. We assume all payments have been made to date.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT							SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)			
	Waterworks	Electric Light and Power	Street Railway	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Street Railway	Others
ONTARIO														
Barrie (Town)	$ 8,070	$ 5,510	$	$	$	$ 13,580	$ 1.29	$	$ 13,580	$ 1.29	$ 13,005S	$ 3,734S	$	$ .....
Belleville	91,200	.....	.....	.....	154,013*g*	245,213	15.68	.....	245,213	15.68	14,186S	14,509S	.....	174,530*g*
Brantford	686,810	21,250	351,000	40,000	18,500*b*	1,117,560	32.07	423,077	694,483	19.93	63,719S	24,345S	27,291S	.....
Brockville (Town)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	13,843S	11,443S	.....	2,393D*g*
Chatham	3,998	94,531	.....	.....	.....	98,529	5.46	.....	98,529	5.46	30,950S	9,203S	.....	.....
Cornwall (Town)	152,187	.....	.....	.....	.....	152,187	10.07	.....	152,187	10.07	15,363S	.....	.....	.....
Forest Hill (Village)	20,402	229,448	.....	.....	.....	249,850	18.53	.....	249,850	18.53	3,681S	36,073S	.....	.....
Fort William	1,091,033	250,000	260,649	.....	.....	1,601,682	55.03	1,164,187	437,495	15.03	55,568S	67,374S	93,320S	40,827S*t*
Galt	151,694	.....	.....	.....	.....	151,694	10.31	107,752	43,942	2.99	9,781S	10,771S	.....	.....
Guelph	25,882	.....	177,304	.....	.....	203,186	8.75	23,060	180,126	7.76	36,171S	3,705S	7,595S	[6]
Hamilton	2,925,455	687,000	.....	.....	.....	3,612,455	20.70	.....	3,612,455	20.70	395,810S	112,360S	.....	.....
Kingston	299,500	16,271	.....	.....	117,529*g*	433,300	13.01	61,188	372,112	11.18	30,428S	71,783S	.....	7,537S*g*
Kitchener	4,465	174,870	5,552	.....	.....	184,887	5.09	.....	184,887	5.09	7,715S	27,710S	22,123S [9]	11,231*g*
London	154,976	237,089	.....	.....	1,201,023 [4]	1,593,088	19.63	880,567	712,521	8.78	185,985S	189,436S	.....	41,884D [4]
Niagara Falls	357,108	63,784	.....	.....	.....	420,892	21.95	.....	420,892	21.95	31,795S	25,580S	.....	.....
North Bay	171,692	163,500	.....	.....	.....	335,192	21.07	.....	335,192	21.07	18,459S	18,465S	.....	.....
Oshawa	158,229	54,000	.....	134,500	96,000*g*	442,729	16.48	.....	442,729	16.49	44,320S	49,610S	.....	.....
Ottawa	4,419,064	183,937	.....	.....	.....	4,603,001	28.19	1,984,208	2,618,793	16.04	101,704S	247,218S	.....	.....
Owen Sound	.....	.....	.....	.....	684,492 [8]	684,492	49.74	389,260	295,232	21.45	13,658S	4,966S	.....	35,165D*g*
Pembroke (Town)	127,530	.....	.....	.....	.....	127,530	10.90	.....	127,530	10.90	8,635S	.....	.....	.....
Peterborough	557,695	239,920	.....	.....	223,000*g*	1,020,615	36.57	485,179	535,436	19.19	5,015S	33,224S	.....	5,608S*g*
Port Arthur	215,839	.....	.....	.....	52,142*t*	266,981	10.64	52,016	214,965	8.56	49,222S	75,741S	101,243S	27,183S*t*
St. Catharines	225,100	26,250	.....	.....	.....	251,350	7.27	53,970	197,380	5.71	19,266S	79,529S	.....	.....
St. Thomas	117,914	.....	.....	.....	[7]	117,914	6.46	.....	117,914	6.46	4,553D	11,818S	.....	.....
Sarnia	118,247	3,173	.....	.....	299,540*e*	420,960	20.96	.....	420,960	20.96	42,953S	8,976S	.....	.....
Sault Ste. Marie	505,000	100,000	.....	.....	2,500*c*	607,500	21.08	567,285	40,215	1.39	20,562S	61,722S	.....	.....
Stratford	77,500	100,000	.....	.....	21,900*g*	199,400	11.62	137,987	61,413	3.58	10,895S	7,697S	.....	.....
Sudbury	59,244	88,666	.....	.....	.....	147,910	4.13	.....	147,910	4.13	44,355S	17,570S	.....	.....
Timmins (Town)	138,319	.....	.....	.....	.....	138,319	5.75	.....	138,319	5.75	18,847S	.....	.....	.....
Toronto	21,513,598	9,163,207	14,028,000	.....	3,250,604 [10]	47,955,409	71.12	9,500,432	38,454,977	57.03	608,381S	.....	660,498S [5]	[11]
Welland	180,546	30,948	.....	.....	.....	211,494	13.40	23,610	187,884	11.90	14,212S	36,003S	.....	.....
Windsor	[2]	[2]	.....	.....	.....	[2]	.....	.....	[2]	.....	264,933S [1]	159,310S	.....	.....
Woodstock	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9,184S	4,047S		

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(S) Surplus.
(D) Deficit.
(*b*) Bus system.
(*c*) Cemetery.
(*e*) Elevator.
(*g*) Gas.
(T) Telephone.

(1) After operating costs only.
(2) Debt consolidated.
(4) London & Port Stanley Electric Railway.
(5) After deducting $2,715,000 reserves for contingencies, revenue stabilization, foreign exchange obsolescence, deferred maintenance, etc.
(6) Gas department, $7,087D; Guelph Junction Railway, $43,605S.
(7) Gas department not operating. Debt of $2,600 fully covered by proceeds of sale.
(8) Gas, $274,492; elevator, $410,000.
(9) Street railway, $5,746; bus line, $16,377.
(10) Abattoir, $220,898; airport, $844,000; exhibition, $1,351,733; Royal Winter Fair, $682,973; ferries, $151,000.
(11) Abattoir, $27,239S; Exhibition (under military occupation), $137,372D; Island ferries, $73,648D; airports, $46,020D. Also Harbour Commissioners, $754,309D (debt charges on guaranteed debt).

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY	POPULATION			AREA IN SQUARE MILES	NET GENERAL DEBENTURE DEBT (NET TOTAL DEBT LESS NET PUBLIC UTILITIES DEBT)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED, 1943			TAX COLLECTIONS (MUNICIPAL AND SCHOOL) APPROXIMATE		1943 TAX LEVY UNPAID AT DECEMBER 31, 1943			ACCUMULATED TAX ARREARS (INCL. 1943 TAXES UNPAID)	
	DOMINION CENSUS		CITY'S REPORT		AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	SCHOOL ADMINISTRATION ONLY	MUNICIPAL ONLY	COMBINED PER CAPITA	AMOUNT	% OF 1943 LEVY	AMOUNT	PER CAPITA	% OF 1943 LEVY UNPAID	AMOUNT	PER CAPITA
	1931	1941	1943															
QUEBEC					(X)													
Arvida (June 30, 1943)	.....	4,581	12,280	9.4	$ 360,140	$ 29.33	$14,872,861	$1,212	$ 203,758	$ 385,563	$47.99	$ 588,931	99.8%	$ 302*s*	$ .02	.....	$ 793	$ .06
Cap de la Madeleine	8,748	11,961	13,190	6.7	779,075	59.06	7,578,627	575	108,497	122,197	17.49	233,925	101.4%	23,639*s*	1.79	19.3%	43,632	3.31
Chicoutimi	11,877	16,040	18,877	1.9	1,595,595	8,452	7,421,158	393	92,924	192,522	15.11	304,387	106.6%	35,172*s*	1.86	18.3%	53,420[10]	2.83
Drummondville	6,609	10,555	10,925	7.1	1,159,627	106.14	7,633,845	699	67,420	202,949	24.75	269,241	99.6%	11,908*s*	1.09	4.3%	29,083	2.66
Granby	10,587	14,197	15,600	1.5	952,944	61.09	8,300,773	532	105,935	143,263	15.97	252,758	101.4%	21,476*p*	1.37	8.6%	31,964[11]	2.05
Hull (Apr. 30, 1944)	29,433	32,947	33,653	6.2	3,481,987	103.47	21,006,143	624	237,425	484,934	21.46	776,680	107.5%	106,675*s*	3.17	22.0%	211,727[14]	6.29
Joliette	10,765	12,749	14,046	2.0	698,668	49.74	7,028,745	500	66,369	106,103	12.28	178,801	103.7%	27,228*s*	1.94	26.6%	64,605	4.60
Jonquiere (Dec. 31, 1942)	9,448	13,769	21,000	2.8	881,398	41.97	5,521,371	263	76,449	106,223	8.70	196,445[20]	107.5%	1,207*s*	.58	1.1%	5,525	.26
Lachine	18,630	20,051	26,551	4.7	4,595,386	173.08	23,016,605	867	332,343	493,292	31.10	863,372	104.6%	65,883*s*	2.48	11.1%	160,088[1]	6.03
La Tuque (Apr. 30, 1944)	7,837	7,919	10,100	7.1	531,690	52.64	17,305,544	1,713	148,675	207,697	35.28	365,882	102.7%	6,382*s*	.63	3.1%	22,641	2.24
Levis (Apr. 30, 1944)	11,724	11,991	12,400	3.5	373,893	30.15	5,891,581	475	24,241	113,484	11.11	149,792	108.7%	31,040*s*	2.50	27.3%	45,524	3.67
Montreal (Apr. 30, 1944)	818,577	903,007	1,044,770	50.2	213,830,068	202.53	923,433,917	884	10,203,763	33,828,646[2]	42.15	[3]	.....	4,769,649*w*	4.56	10.8%	4,481,917*w*[4]	4.29
Outremont	28,641	30,751	31,529	1.5	3,163,483	100.34	37,251,007	1,181	317,404	936,783	39.78	1,360,186	108.4%	107,538	3.41	8.5%	153,266[18]	4.86
Quebec (Apr. 30, 1944)	130,594	150,757	176,368	8.8	20,292,439	115.05	121,605,761	689	1,312,295	5,446,692*w*	38.33	7,381,295	109.2%	1,163,712*w*	6.60	17.2%	1,945,623*w*[15]	11.03
Rouyn	3,225	8,808	10,200	0.5	423,744	41.54	4,477,758	439	80,373	73,383	15.07	156,376	101.7%	19,668*s*	1.93	26.8%	91,605	8.98
St. Hyacinthe	13,448	17,798	18,056	1.7	1,547,321	85.70	16,010,465	887	[9]	232,659	12.89	243,562[9]	104.7%	16,492[9]	.91	7.1%	26,313[9]	1.46
St. Jerome (Terrebonne Co.)*	8,967	11,329	12,872	14.7	287,580	22.34	5,548,835	431	60,263	149,160	16.27	216,117[20]	103.2%	19,819*s*	1.54	13.3%	64,094	4.98
St. Johns	11,256	13,646	15,000	2.1	530,262	35.35	11,578,250	772	60,792	197,563	17.22	271,442	105.1%	60,957*s*	4.06	30.9%	93,033[19]	6.20
Shawinigan F. (June 30/43)	15,345	20,325	23,158	1.5	3,580,979	154.63	37,387,655	1,614	421,219	689,057	47.94	1,133,041	102.0%	24,856*s*	1.07	3.6%	47,522	2.05
Sherbrooke	28,933	35,965	38,188	6.8	3,923,737	102.75	31,624,980	828	*m*	701,070	18.36	709,944	101.3%	52,114	1.36	7.4%	118,089	3.09
Sorel	10,320	12,251	15,525	3.1	1,204,852	77.61	6,862,420[17]	442	69,855	252,946	20.79	313,714	97.2%	55,602*s*	3.58	22.0%	110,293	7.10
Thetford M. (Nov. 30/43)	10,701	12,716	13,000	3.3	149,900	11.53	6,578,250	697	76,283	154.094*w*	17.72	240,989	104.6%	39,850*w s*	3.06	25.8%	121,366*w*	9.33
Three Rivers	35,450	42,007	46,000	5.0	9,212,820	200.28	33,238,670	723	470,002	1,395,464[8]	40.55	1,886,692[8]	101.1%	147,239	3.20	7.9%	1,033,506[7]	22.47
Valleyfield	11,411	17,052	16,775	1.8	952,548	56.78	11,690,356	697	101,085	302,506[12]	24.06	475,772	117.9%	15,179*s*	.90	5.0%	39,325[21]	2.34
Verdun	60,745	67,349	73,571	2.2	9,492,052	129.02	43,590,690	592	442,242	1,368,633[5]	24.61	1,841,484	101.7%	155,636	2.11	8.6%	215,842[6]	2.93
Victoriaville (July 31/43)	6,213	8,516	9,965	1.9	478,751	48.05	3,762,740	378	40,079	77,632	11.81	119,672[20]	101.6%	16,391*s*	1.73	21.1%	41,829	4.20
Westmount	24,235	26,047	25,296	1.5	3,945,269	155.96	65,471,600	2,588	*m*	1,459,563	57.70	1,534,670	105.1%	105,708	4.17	7.2%	187,293[13]	7.40

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Not including bank loans in anticipation of debenture issues. For these, see third to last column of next page.

* As at December 31, 1942.

(*m*) Included in municipal.

(*p*) Not including Protestant school tax arrears.

(*s*) Not including school tax arrears.

(*w*) Includes water taxes, but not metered water rates.

(1) After deducting reserve of $33,595.

(2) Includes water taxes of $5,722,843, but not metered water rates. Also includes sales tax, income tax, special paving and City Hall taxes, but not amusement tax.

(3) Complete figures not available; but of a total levy against real estate, water, business, etc., of real estate, business and water taxes of $41,959,761, collections —current and arrears—were $42,470,581.

(4) Arrears of real estate, water and business taxes, less reserves of $4,547,855. Does not include sales tax due by the Province of $1,001,490, nor $218,949 arrears of consolidated and subrogated taxes, nor $14,701,790 properties for sale.

(5) Including $4,961,915, being Verdun's share of sales and income taxes.

(6) After deducting reserve of $36,191. Includes school taxes and $14,202 interest on arrears, but not water taxes.

(7) Includes municipal and school consolidated taxes totalling $768,801, payable over a period of 21 years. Reserves of $145,942 deducted.

(8) Includes business tax, but not $171,050 sales tax, nor licenses of $26,314.

(9) Includes school taxes for four wards only ($71,220). For total school figures see page 10. Reserve of $700 deducted.

(10) After deducting reserve of $19,024.

(11) After deducting reserve of $8,578.

(12) Including water taxes of $76,166, but not $71,000 sales tax.

(13) Not including consolidated tax arrears.

(14) Including $3,932 consolidated tax arrears, and after deducting reserve of $13,772.

(15) After deducting reserve of $900,059.

(17) As at December 31, 1942.

(18) After deducting reserve of $9,907.

(19) After deducting reserve of $16,989.

(20) Municipal collections estimated from current levy and decrease in tax arrears.

(21) After deducting reserve of $19,493.

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(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: City's Report 1943	AREA IN SQUARE MILES	NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt): Amount	NET GENERAL DEBENTURE DEBT: Per Capita	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED 1943: Amount	TAXES LEVIED 1943: Per Capita	TAXES COLLECTED 1943: Amount	TAXES COLLECTED 1943: % of 1943 Levy	1943 TAX LEVY UNPAID AT DECEMBER 31, 1943: Amount	1943 TAX LEVY UNPAID AT DECEMBER 31, 1943: Per Capita	1943 TAX LEVY UNPAID AT DECEMBER 31, 1943: % of 1943 Levy Unpaid	ACCUMULATED TAX ARREARS (Incl. 1943 Taxes Unpaid) (After Deducting Reserve, if Any): Amount	ACCUMULATED TAX ARREARS (Incl. 1943 Taxes Unpaid) (After Deducting Reserve, if Any): Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting) Reserve, if Any): Amount	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting) Reserve, if Any): Per Capita
NEW BRUNSWICK					(X)														
Fredericton	8,830	10,062	12,000	16.9	$ 515,870	$ 42.99	$ 9,643,762	$804	$ 313,117[1]	$26.09	$ 330,376[1]	105.5%	$ 35,373	$ 2.95	11.3%	$ 50,891[2]	$ 4.24	$	$ .....
Moncton	20,689	22,763	25,990	3.3	2,467,632	94.95	23,570,621	907	948,870[1]	36.51	977,583[1]	103.0%	108,561	4.18	11.4%	107,714[10]	4.14	.....	.....
Saint John	47,514	51,741	52,000	14.3	2,289,321	44.02	36,899,900	710	2,168,631[1]	41.70	2,224,381[1]	102.6%	317,138	6.10	14.6%	538,008[3]	10.35	37,976[4]	.73
NOVA SCOTIA																			
Dartmouth	9,100	10,847	17,246	2.7	325,833	18.89	5,990,695	347	229,813	13.33	234,238	101.9%	36,177	2.10	15.7%	24,652[6]	1.43	6,984[7]	.40
Glace Bay	20,706	25,147	25,000	9.7	555,552	22.22	6,177,400	247	490,957	19.64	519,166	105.7%	104,369	4.17	21.3%	155,976[8]	6.24	8,579	.34
Halifax (Apr. 30, 1943)	59,275	70,488	106,480	6.7	8,217,974	77.18	63,941,510	600	2,667,353	25.05	2,805,603	105.2%	345,906	3.25	13.0%	471,002[24]	4.42	23,937	.22
New Waterford	7,745	9,302	10,000	2.0	371,123	37.11	2,110,720	211	199,337	19.93	190,469	95.5%	39,136	3.91	20.5%	71,217[5]	7.12	1,569	.15
Sydney	23,089	28,305	30,000	5.8	1,172,503	39.08	15,423,468	514	784,921	26.16	818,054	104.2%	100,000	3.33	12.7%	47,600[9]	1.59	128,959	4.30
Truro	7,901	10,272	10,272	4.7	348,080	33.89	6,145,043	598	218,920	21.31	225,425	103.0%	12,598	1.23	5.7%	15,469[27]	1.50	255	.....
PRINCE EDWARD ISLAND																			
Charlottetown	12,361	14,821	15,500	1.9	‡	.....	9,433,814	609	275,967	17.80	281,154	101.9%	37,500	2.42	13.6%	70,207[23]	4.53	.....	.....
ONTARIO—Suburban and Semi-urban																			
Cornwall Twp.	10,931	15,962	13,338	97.4	244,310	18.32	6,688,140[25]	516	255,134	19.13	339,933	133.2%	54,465	4.08	21.4%	102,339[26]	7.67	1,555	.12
East York Twp.	33,060	41,821	42,485	5.8	4,312,532	101.51	16,038,610	378	1,161,637	27.02	1,221,985	105.2%	108,863	2.56	9.3%	53,400[12]	1.26	.....[12]	.....
Etobicoke Twp.	12,276	18,973	20,390	42.4	1,394,115	68.37	9,408,380	461	694,939	34.08	764,212	110.0%	84,397	4.14	12.1%	119,379[11]	5.85	.....[11]	.....
Nepean	11,142	13,859	13,076	92.6	188,974	14.46	7,089,151	542	383,942	29.36	419,164	109.2%	48,072	3.68	12.5%	.....[13]	.....	.....[13]	.....
North York Twp.	12,263	22,908	24,528	69.8	1,688,935	68.86	14,695,558	599	823,343	33.57	870,414	105.7%	120,030	4.89	14.6%	.....[14]	.....	450,198	18.35
Scarborough Twp.	20,682	24,303	24,480	63.7	2,343,402	95.72	11,614,600	474	614,457	25.10	664,126	108.1%	80,948	3.31	13.2%	129,166[15]	5.27	268,549[15]	10.97
Stamford Twp.	7,743	9,574	10,921	32.6	522,011	47.80	8,442,583	773	250,530	22.94	260,636	104.0%	15,995	1.47	6.4%	.....[16]	.....	9,925	.91
Teck Twp.	9,129	20,409	17,845	36.0	566,531	31.75	8,475,266[17]	475	586,759[18]	32.88	592,406[18]	101.0%	124,658	6.99	21.2%	149,670[19]	8.39	8,230[19]	.46
Toronto Twp.	8,476	12,481	11,897	101.8	164,042	13.67	7,033,215	586	223,654	18.63	238,598	106.6%	29,238	2.44	12.9%	.....[20]	.....	.....[20]	.....
York Twp.	62,978	81,052	80,248	7.9	12,716,325	158.46	28,821,102	359	2,221,525	27.68	2,323,885	104.6%	168,838	2.10	7.6%	.....[21]	.....	77,413[22]	.96

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.

‡ Not segregated.

(1) Including Dominion Government compensation *re* income tax.

(2) After deducting reserve of $50,000.

(3) After deducting reserve of $1,005,236.

(4) After deducting reserve of $29,076.

(5) After deducting reserve of $19,554. In addition, sewer and sidewalk frontage assessments totalling $32,866, against which there is a reserve of $18,824. Most of the net frontage assessments are not yet due.

(6) After deducting reserve of $32,551.

(7) After deducting reserve of $1,501.

(8) After deducting reserve of $45,904.

(9) After deducting reserve of $117,843.

(10) After deducting reserve of $102,059.

(11) After deducting reserve of $155,339. Tax sale lands of $506,548, fully covered by reserve.

(12) After deducting reserve of $135,347. Tax sale lands of $351,344, fully covered by reserve.

(13) Tax arrears of $64,021, more than covered by reserve of $136,696. Tax sale lands of $143,935, fully covered by reserve.

(14) Tax arrears of $266,291, more than covered by reserve of $435,862.

(15) After deducting reserve of $14,434 for tax arrears and $577,798 for tax sale lands.

(16) Tax arrears of $33,023, more than covered by reserve of $37,924.

(17) In addition, mines income assessment of $6,504,217.

(18) Includes $99,085 tax on mines income.

(19) After deducting reserve against tax arrears of $118,241 and tax sale lands of $42,288.

(20) Tax arrears of $67,413 and tax sale properties of $30,588, more than covered by reserve of $129,143.

(21) Tax arrears of $255,464, more than covered by reserve of $358,305.

(22) After deducting reserve of $1,357,502.

(23) After deducting reserve of $145,065.

(24) After deducting reserve of $597,506.

(25) Not including $1,089,600 taxable for schools only.

(26) After deducting reserve of $5,000.

(27) After deducting reserve of $871.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools ¶ Amount	Schools ¶ Per Capita	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (b) Amount	Total Gross Debenture Debt (b) Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand Amount	Total Sinking Funds on Hand Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt Per Capita	Floating Debt — Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt — Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)
QUEBEC													
Arvida (June 30, 1943)	$ 221,500	$18.04	$ 47,055	$ 709,500	$ 57.78	5.8%	$	$	$ 709,500	$ 57.78	$	$	$ .....
Cap de la Madeleine	389,700	29.55	.....	1,447,240	109.72	11.0%	.....	.....	1,447,240	109.72	11,700	55,847	.....
Chicoutimi	297,229	15.74	.....	2,059,580	109.10	10.9%	14,922	.79	2,044,658	108.31	.....	.....	.....
Drummondville	263,400	24.11	.....	1,739,285	159.20	15.9%	238,902	21.87	1,500,383	137.33	.....	.....	.....
Granby	357,000	22.88	.....	1,156,092	74.11	7.4%	55,342	3.55	1,100,750	70.56	.....[5]	27,000	.....
Hull (Apr. 30, 1944)	688,198	20.45	1,591,584	4,412,798	131.13	13.1%	366,325	10.89	4,046,473	120.24	.....	4,500	330,679[6]
Joliette	172,800	12.30	.....	1,129,600	80.42	8.0%	158,018	11.25	971,582	69.17	.....	3,000	.....
Jonquiere (Dec. 31, 1942)	428,100	20.39	.....	1,578,600	75.17	7.5%	.....	.....	1,578,600	75.17	.....	.....	.....
Lachine	1,025,729	38.63	1,434,432	7,898,329	297.47	29.7%	2,485,833	93.62	5,412,496	203.85	.....	.....	631,814
La Tuque (Apr. 30, 1944)	181,400	17.96	.....	1,099,907	108.90	10.8%	106,886	10.58	993,021	98.32	.....	.....	.....
Levis (Apr. 30, 1944)	52,800	4.26	.....	787,600	63.52	6.4%	.....	.....	787,600	63.52	.....	.....	.....
Montreal	46,621,447	44.62	‡	274,633,747[8]	262.87	28.3%	9,138,289	8.75	265,495,458	254.12	2,795,127[9]	.....	.....
Outremont	1,232,798	39.10	.....	5,123,418	162.50	16.3%	1,959,935	62.16	3,163,483	100.34	.....	.....	.....
Quebec (Apr. 30, 1944)	7,167,000	40.64	.....	41,253,553	233.90	23.4%	10,119,829	57.38	31,133,724	176.52	883,800	170,732	.....
Rouyn	162,557	15.94	.....	715,297	70.13	7.0%	26,693	2.62	688,604	67.51	.....	25,000	11,510
St. Hyacinthe	217,547	12.05	‡	2,373,734	131.46	13.1%	85,513	4.73	2,288,221	126.73	.....	.....	.....
St. Jerome (Terrebonne Co.)*	144,586	11.23	.....	765,907	59.50	6.0%	307,455	23.88	458,452	35.62	74,432[7]	.....	.....
St. Johns	119,845	7.99	254,616[1]	860,158	57.34	5.7%	1,059	.07	859,099	57.27	.....	.....	.....
Shawinigan Falls (June 30, 1943)	1,111,100	47.98	.....	5,003,400	216.05	21.6%	384,539	16.60	4,618,861	199.45	.....	.....	.....
Sherbrooke	677,500	17.74	.....	6,088,500[4]	159.43	15.9%	1,120,260	29.33	4,968,240[4]	130.10	.....	75,000	.....
Sorel	443,800	28.59	.....	1,771,800	114.13	11.4%	.....	.....	1,771,800	114.13	65,000	103,000	.....
Thetford Mines	99,400	7.65	.....	341,600	26.28	2.6%	.....	.....	341,600	26.28	.....	129,977[2]	.....
Three Rivers	188,070	4.09	4,685,571[1]	12,411,100	269.80	27.0%	2,241,765	48.73	10,169,335	221.07	.....	200,000[10]	648,844[1]
Valleyfield	77,800	4.64	.....	1,065,500	63.51	6.4%	.....	.....	1,065,500	63.51	.....	.....	.....
Verdun	3,976,200	54.04	1,752,500	14,403,717	195.78	19.6%	4,542,757	61.75	9,860,960	134.03	.....	.....	831,450
Victoriaville (July 31, 1943)	115,100	11.55	‡	778,751	78.16	7.8%	.....	.....	778,751	78.16	.....	.....	.....
Westmount	1,314,027	51.95	‡	6,752,194[3]	266.93	26.7%	2,806,925	110.97	3,945,269	155.96	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

* As at December 31, 1942.

‡ Not segregated.

¶ See page 10 for school districts.

(1) Total for local improvements.

(2) Including $57,489 liability to the Province of Quebec.

(3) In addition, unsold bonds totalling $1,608,500.

(4) In addition, guaranteed bonds of $75,000.

(5) Dominion Government loan repayable at 2% over a total term of 30 years—on which the unpaid balance is $70,292—is included with the debenture debt.

(6) Sinking funds to be on hand after sale of $575,000 debentures to fund sinking fund deficit.

(7) Capital liabilities apart from debenture debt.

(8) Debenture debt after giving effect to the Montreal Debt Adjustment plan.

(9) Treasury bills totalling $15,000,000 were consolidated in the Debt Adjustment plan.

(10) Total bank loans not divided.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools: Other Than Separate Amount	Schools: Separate Amount	Schools: Combined Per Capita	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (b) Amount	Total Gross Debenture Debt (b) Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand (Including Separate Schools, if Any) Amount	Total Sinking Funds on Hand (Including Separate Schools, if Any) Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Per Capita	Floating Debt: Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt: Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)	Separate Schools Sinking Fund
NEW BRUNSWICK															
Fredericton	$ 134,000	$	$12.51	$	$ 961,434	$ 80.12	8.0%	$ 303,841	$ 25.32	$ 657,593	$ 54.80	$	$ 15,150	$	$ .....
Moncton	1,197,500	.....	46.07	.....	4,911,100	188.96	18.9%	2,138,022	82.26	2,773,078	106.70	2,592	35,454	.....	.....
Saint John	2,127,000	.....	40.90	1,769	8,245,000 [1]	158.56	15.9%	3,638,745	69.98	4,606,255	88.58	51,052	[8]	.....	.....
NOVA SCOTIA															
Dartmouth	262,700	.....	15.23	.....	1,039,100	60.25	6.0%	451,409	26.18	587,691	34.07	9,596	.....	.....	.....
Glace Bay	288,500	.....	11.54	.....	1,271,500 [7]	50.86	5.1%	715,948	28.64	555,552	22.22	.....	.....	.....	.....
Halifax (Apr. 30, 1943)	2,843,135	000,000	26.70	0,000,000	15,927,586	149.58	15.0%	6,148,084	57.74	9,779,502	91.84	207,073	139,553	.....	.....
New Waterford	30,000	.....	3.00	.....	465,000	46.50	4.6%	93,877	9.39	371,123	37.11	.....	45,470	.....	.....
Sydney	277,000 [9]	000.000	9.23	.....	2,838,000	94.60	9.5%	1,600,185	53.34	1,237,815	41.26	.....	198,615	.....	.....
Truro	342,600	.....	33.35	.....	985,900	95.98	9.6%	543,392	52.90	442,508	43.08	.....	4,062	.....	.....
PRINCE EDWARD ISLAND															
Charlottetown	110,000	.....	7.10	.....	2,373,550	153.13	15.3%	409,133	26.40	1,964,417	126.73	.....	23,470	.....	.....
ONTARIO—Suburban and Semi-urban															
Cornwall Twp.	21,516	84,362	7.94	137,982 [4]	244,310	18.32	1.8%	.....	.....	244,310	18.32	.....	19,000	.....	.....
East York Twp.	1,097,902	21,159 [5]	26.14	1,042,505	4,586,001	107.95	10.8%	14,252 [5]	.34	4,571,749	107.61	.....	.....	.....	14,252 [5]
Etobicoke Twp.	277,880 [3]	8,912 [5]	14.07	475,451 [3]	2,448,110 [2]	120.07	12.0%	6,003 [5]	.30	2,442,107	119.77	.....	.....	.....	6,003 [5]
Nepean Twp.	158,687	.....	12.13	23,713 [4]	735,608	56.26	5.6%	.....	.....	735,608	56.26	.....	.....	.....	.....
North York Twp.	404,560	5,792 [5]	16.73	973,777 [4]	2,041,122	83.22	8.3%	3,901 [5]	.16	2,037,221	83.06	.....	.....	.....	3,901 [5]
Scarborough Twp.	566,872	5,535 [5]	23.38	803,916	2,558,119	104.50	10.5%	3,728 [5]	.16	2,554,391	104.34	.....	.....	.....	3,728 [5]
Stamford Twp.	151,962	.....	13.91	201,792	614,097	56.23	5.6%	.....	.....	614,097	56.23	2,500	20,037	.....	.....
Teck Twp.	283,351	.....	15.88	3,948	1,290,295 [6]	72.31	7.2%	.....	.....	1,290,295	72.31	46,500	.....	.....	.....
Toronto Twp.	151,112	.....	12.59	.....	244,115	20.34	2.0%	.....	.....	244,115	20.34	.....	.....	.....	.....
York Twp.	2,521,793	31,756 [5]	31.82	.....	13,473,022	167.89	16.8%	21,390 [5]	.27	13,451,632	167.62	.....	33,683	.....	21,390 [5]

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(d) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

(1) Not including Harbour Commission debt of $637,729, which has been assumed by the Dominion Government.

(2) Includes $538,451 assumed by Village of Long Branch, against which realization fund of $658,093, invested in Dominion, provincial and municipal bonds at a yield to meet all requirements. Also includes $5,679 assumed by New Toronto.

(3) Excludes debentures assumed by the Village of Long Branch.

(4) Total for local improvements.

(5) Being share of Toronto and Suburban Separate School Board debt and sinking fund, apportioned on the basis of the 1944 requisition.

(6) Includes $196,102 principal in default. In addition, interest arrears total $68,106.

(7) Not including Caledonia Power and Water Board debt of $503,500, against which there is a sinking fund of $4,053. This board was formed to purchase the town's waterworks and electric light system.

(8) Victory bond purchases financed by a bank loan of $295,100.

(9) Approximate.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY	PUBLIC UTILITIES DEBT AND OPERATIONS								
	GROSS DEBENTURE DEBT				SINKING FUNDS	NET PUBLIC UTILITIES DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)	
	Waterworks	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Others
QUEBEC									
Arvida (June 30, 1943)	$ 349,360	$	$ 349,360	$28.45	$	$349,360	$28.45	$ 6,359S	$ .....
Cap de la Madeleine	668,165s	.....	668,165	50.66	.....	668,165	50.66	14,594D	.....
Chicoutimi	309,376	139,687h	449,063	23.79	.....	449,063	23.79	39,639S	.....
Drummondville	379,362	.....	379,362	34.72	38,606	340,756	31.19	3,208S	.....
Granby	150,606	.....	150,606	9.65	2,800	147,806	9.47	22,737S	.....
Hull	834,626	.....	834,626	24.80	270,140[7]	564,486	16.77	2,290S	.....
Joliette	201,000	159,700e	360,700	25.68	87,786	272,914	19.43	52,571S[1]	78,421Se[1]
Jonquiere (Dec. 31, 1942)	424,534s[9]	272,668[9]	697,202	33.20	.....	697,202[9]	33.20	?	?
Lachine	907,449	230,568h	1,138,017	42.86	320,907	817,110	30.75	108,415S[1]	.....
La Tuque (Apr. 30, 1944)	313,343	177,407h	490,750	48.59	29,419	461,331	45.68	8,997S	.....
Levis (Apr. 30, 1944)	413,707	.....	413,707	33.36	.....	413,707	33.36	12,994S	.....
Montreal	61,665,390[6]	.....	61,665,390	59.02	.....	61,665,390[6]	59.02	7,089,196S[1]	.....
Outremont	.....	.....	.....	.....	.....	.....	.....	.....	.....
Quebec (Apr. 30, 1944)	9,826,585[10]	1,014,700h	10,841,285	61.47	.....	10,841,285[10]	61.47	786,943S[1]	.....
Rouyn	276,370	.....	276,370	27.10	11,510	264,860	25.97	4,071S	.....
St. Hyacinthe	521,900	219,000e	740,900	41.03	.....	740,900	41.03	17,078S	1,595S
St. Jerome (Terrebonne Co.)*	236,723s[9]	51,570[9]	288,923	22.45	118,051[9]	170,872[9]	13.27	?	?
St. Johns	328,837	.....	328,837	21.92	.....	328,837	21.92	12,238[5]	.....
Shawinigan F. (June 30/43)	1,037,882	.....	1,037,882	44.82	.....	1,037,882	44.82	19,559D	.....
Sherbrooke	186,500	927,500[3]	1,114,000	29.17	169,497	1,044,503	27.35	12,910S[5]	[4]
Sorel	556,948[6]	.....	566,948	36.52	.....	566,948[6]	36.52	44,030S[1]	.....
Thetford Mines	191,700	.....	191,700	14.75	.....	191,700	14.75	14,848D	.....
Three Rivers	1,107,794	123,141f	1,230,935	26.76	274,420	956,515	20.79	13,255D	5,055Df
Valleyfield	98,477	14,475e	112,952	6.73	.....	112,952	6.73	?	?
Verdun	890,054	.....	890,054	12.10	521,146	368,908	50.14	152,550S[1]	.....
Victoriaville (July 31/43)	300,000[8]	.....	300,000	30.10	.....	300,000[8]	30.10	8,299S	.....
Westmount	.....	425,000e[2]	425,000	16.80	569,454	.....	.....	.....	116,401Se[1]

MUNICIPALITY	QUEBEC SCHOOL DISTRICTS ¶							
	Catholic or Protestant	Assessment	Taxes Levied	Debenture Debt	Sinking Funds	Bank Loans or Overdrafts	Total School Taxes Uncollected **	Municipality
Arvida	C.	$14,851,276	$ 169,074	$ 149,000	$	$	$ 255	Arvida
	P.	14,522,331	72,500	.....	.....	.....	2	
Cap de la Madeleine	C.	7,233,150	108,497	339,700	.....	1,148	18,863	Cap de la Madeleine
Chicoutimi	C.	7,162,944	92,924	297,229	14,922	.....	14,328	Chicoutimi
Drummondville	C.	6,922,695	55,382	263,400	100,600	.....	9,699	Drummondville
	P.	254,830	2,039	.....	.....	.....	720	
Granby	C.	8,059,948	91,861	328,500	33,632	2,000	12,263	Granby
	P.	1,172,775	14,073	28,500	.....	.....	651	
Hull	C.	?	224,792	688,198	159,078	4,500	55,115	Hull
	P.	1,579,135	12,633	.....	.....	.....	6,200	
Joliette	C.	?	64,440	172,800	19,226	12,500	16,138	Joliette
	P.	167,750	1,929	.....	.....	.....	20	
Jonquiere	C.	4,778,037	76,449	428,100	.....	.....	3,990	Jonquiere
Lachine	C.[1]	10,813,452	103,594	413,289	127,852	14,000	32,275	Lachine
La Tuque	C.[1]	7,347,445	61,018	233,500	20,000	.....	6,222	La Tuque
	P.	6,111,578	167,731	378,940	13,553	.....	10,319	
Levis	C.	18,163,886	146,890	171,400	.....	.....	7,042	Levis
	P.	178,555	1,785	10,000	.....	.....	495	
Montreal	C.	4,078,192	24,057	52,800	2,800	.....	4,396	Montreal
	P.	184,160	184	.....	.....	.....	245	
Outremont	C.	782,032,331	7,791,221	40,119,697	6,735,223	5,023,552	.....	Outremont
	P.	203,719,407	2,467,187	6,501,750	2,403,066	.....	.....	
Quebec	C.	14,059,821	98,098	384,000	25,064	.....	3,340	Quebec
	C.[1]	41,044,185	1,242,813	7,122,000	2,550,189	.....	.....	
	P.[1]	4,209,390	69,481	45,000	44,051	.....	.....	
Rouyn	C.	8,269,139	51,659	217,100	.....	27,000	46,795	Rouyn
	P.	11,386,000	182,068	631,698	267,682	.....	13,275	
St. Hyacinthe	C.	3,331,158	65,867	150,457	.....	1,905	2,536	St. Hyacinthe
	P.	1,450,628	14,506	12,100	3,673	.....	97	
St. Jerome	C.	12,345,965	92,595	217,547	.....	.....	20,502	St. Jerome
	P.	224,975	1,800	.....	.....	.....		
St. Johns	C.	6,410,985	60,263	144,587	52,883	.....	9,088	St. Johns
	C.	7,384,675	55,385	107,545	1,059	.....	1,872	
	P.	337,950	5,407	12,300	.....	.....		
Shawinigan Falls	C.[1]	33,841,933	383,419	963,500	39,847	152,000	10,644	Shawinigan Falls
	P.	32,404,853	32,800	147,600	46,813	.....	.....	
Sherbrooke	C.[1]	27,906,625	179,704	477,500	.....	.....	8,580	Sherbrooke
	P.	6,604,975	77,381	200,000	111,580	.....	93,981	
Sorel	C.[1]	6,483,700	68,079	443,800	.....	.....	19,865	Sorel
	P.	128,850	1,776	.....	.....	.....	403	
Thetford Mines	C.	6,356,900	76,283	99,400	.....	.....	15,820	Thetford Mines
Three Rivers	C.	?	455,036	1,880,700	116,365	45,000	35,004	Three Rivers
	P.[1]	648,320	20,969	.....	.....	.....	233	
Valleyfield	C.	11,589,802	94,420e	77,800	.....	.....	15,739	Valleyfield
	P.	189,350	6,665e	.....	.....	.....	455	
Verdun	C.	37,969,630	352,729	2,559,400	142,657	65,000	35,458	Verdun
	P.	11,938,760	85,055	1,416,800	230,229	.....	.....	
Victoriaville	C.	3,643,510	40,079	115,100	.....	.....	6,351	Victoriaville
Westmount	C.	12,940,455	102,628	447,500	103,691	.....	6,429	Westmount
	P.	37,340,225	505,552	866,527	1,829	.....	.....	

* As at December 31, 1942.

(S) Surplus.
(e) Electric light.
(h) Housing.
(D) Deficit.
(f) Ferries.
(s) Water and sewers debt.

(1) Before deducting debt charges and depreciation.
(2) In addition unsold bonds of $795,000.
(3) Electric light, $847,500; housing, $80,000.
(4) Electric light net surplus, $88,446, after contributing $345,000 to revenue and $50,000 for street lighting. Gas surplus, $9,037.
(5) After contribution of $70,000 to finance department.
(6) In the absence of debt figures we show the waterworks system at asset value.
(7) Sinking fund to be on hand after sale of $575,000 debentures to fund sinking fund deficit.
(8) In the absence of debt figures we show value of waterworks' assets after deducting share of depreciation reserves.
(9) Utility debenture debt and sinking fund calculated in the ratio of utility assets to total capital assets.
(10) In the absence of debt figures we show waterworks and sewer system at the asset value, after deducting depreciation in the ratio of waterworks and sewer system assets to total capital assets.

C.—CATHOLIC. P.—PROTESTANT.

¶ As at June 30, 1943. Quebec school taxes and sinking funds included with municipal figures only in order to make an approximate comparison with cities of other provinces. Schools are administered by separate bodies, and the fiscal year of the school district and municipality do not coincide.

** No figure for school tax arrears is shown when school taxes are collected by the municipality.

(1) Figures as at June 30, 1944.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT							SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)			
	Waterworks	Electric Light and Power	Street Railway	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Street Railway	Others
NEW BRUNSWICK														
Fredericton	$ 200,500	$	$	$	$	$ 200,500	$ 17.08	$ 58,777	$ 141,723	$11.81	$ 26,006S [1]	$	$	$ .....
Moncton	1,022,500	.....	.....	.....	.....	1,022,500	39.34	717,054	305,446	11.75	30,409S	.....	.....	.....
Saint John	2,900,448	790,480	.....	100,000	.....	3,790,928	72.90	1,473,994	2,316,934	44.56	25,603S	92,253S	.....	.....
NOVA SCOTIA														
Dartmouth	279,200*y* [6]	3,500 [6]	.....	17,000	96,500*f*	396,200 [6]	22.97	134,342	261,858 [6]	15.18	34,065S	.....	.....	78,859S*f*
Glace Bay	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,639D [6]	17,603S [6]	.....	.....
Halifax (Apr. 30, 1943)	2,046,553	.....	.....	.....	.....	2,046,553	19.22	485,025	1,561,528	14.66	121,902S	.....	.....	.....
New Waterford	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sydney	411,500	.....	.....	.....	.....	411,500	13.72	346,188	65,312	2.18	20,579S	.....	.....	.....
Truro	117,175	168,725	.....	.....	.....	285,900	27.83	191,472	94,428	9.19	19 428S	11,074S	.....	.....
PRINCE EDWARD ISLAND														
Charlottetown	323,500	.....	.....	.....	.....	323,500	20.87	‡	‡	.....	34,122S [1]	.....	.....	.....
ONTARIO—Suburban and Semi-urban														
Cornwall Twp.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
East York Twp.	186,340	72,877	.....	.....	.....	259,217	6.10	.....	259,217	6.10	7,511S	51,918S	.....	.....
Etobicoke Twp.	451,648 [2]	52,214 [2]	.....	.....	544,130 [3]	1,047,992	51.40	.....	1,047,992	51.40	2,160S	18,969S	.....	.....
Nepean Twp.	546,634 [4]	.....	.....	.....	.....	546,634	41.80	.....	546,634	41.80	2,511S [1]	.....	.....	.....
North York Twp.	139,133	193,411	15,742	.....	.....	348,286	14.20	.....	348,286	14.20	4,091S	.....	.....	.....
Scarborough Twp.	170,260	40,729	.....	.....	.....	210,989	8.62	.....	210,989	8.62	17,566S	18,883S	.....	.....
Stamford Twp.	39,537	52,549	.....	.....	.....	92,086	8.43	.....	92,086	8.43	8,231S	1,091S	.....	.....
Teck Twp.	723,764 [5]	.....	.....	.....	.....	723,764	40.56	.....	723,764	40.56	56,066S [1]	.....	.....	.....
Toronto Twp.	70,562	9,511	.....	.....	.....	80,073	6.67	.....	80,073	6.67	?	?	.....	.....
York Twp.	.....	98,762	636,545	.....	.....	735,307	9.16	.....	735,307	9.16	19,253S	183,828S	194.470S	.....

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(S) Surplus (D) Deficit.
(*y*) Waterworks and sewers. (*f*) Ferry.
‡ Not segregated.
(1) Before deducting depreciation and debt charges.
(2) Excluding amounts assumed by the Village of Long Branch and the Town of New Toronto.
(3) Debentures collectible from the Village of Long Branch, $538,451, and Town of New Toronto, $5,679.
(4) Waterworks and sewers debt issued on a local improvement basis and levied for by area rates.
(5) Waterworks and sewers debt. Annual debt charges, after deducting water operating profits, are levied against the areas served.
(6) The waterworks and electric light plants were sold in 1941 to the Caledonia Power and Water Board, which is wholly owned by the Town of Glace Bay. This board has a debenture debt of $503,500, against which sinking funds total $4,053. The operating profits shown are for the board's operations. A total of $300,000 was added to the town's sinking funds out of the proceeds of sale, which was more than sufficient to provide for the original water and electric light debts. For this reason, the amounts formerly shown as utility debts are included with the general debt.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1943		TAXES COLLECTED IN 1943 (Current and Arrears)		1943 TAX LEVY UNPAID AS AT DEC. 31, 1943	ACCUMULATED TAX ARREARS (Incl. 1943 Taxes Unpaid) (After Deducting Reserve, if Any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any)	
	Dominion Census		Town's Report													
	1931	1941	1943	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	% of 1943 Levy	Amount	Amount	Per Capita	Amount	Per Capita
BRITISH COLUMBIA				(X)												
Chilliwack	2,461	3,675	3,700	$ 90,221	$24.38	$2,571,032	$695	$ 75,253	$20.34	$ 82,069	109.1%	$ 4,056	$ 6,377	$ 1.72	$ 9,123	$ 2.47
Cranbrook	3,067	2,568	2,800	38,621	13.79	1,599,881	571	53,217	19.01	55,985	105.2%	5,269	391[2]	.14	867[3]	.31
Fernie	2,732	2,545	3,000	.....	.....	1,017,469	339	31,955	10.65	36,862	115.3%	4,633	644[20]	.21	1[21]	.....
Kamloops	6,167	5,959	6,750	128,189	18.99	4,113,120	609	159,960	23.70	166,172	103.9%	15,132	22,723	3.37	38,243	5.67
Kelowna	4,655	5,118	5,054	161,420	31.94	2,692,690	533	129,285	25.58	132,185	102.2%	3,637	6,072	1.20	22,514	4.45
Nanaimo	6,745	6,635	7,000	211,127	30.16	2,205,376	315	154,875	22.12	159,206	102.8%	11,897	18,297	2.61	47,802	6.83
Nelson	5,992	5,912	6,300	162,722	25.83	4,342,777	689	119,910	19.03	140,226	116.9%	14,092	22,285	3.54	694	.11
Port Alberni	2,356	4,584	5,500	32,628	5.93	1,373,844	250	91,932	16.72	97,377	105.9%	7,062	11,884	2.16	48,552	8.83
Prince George	2,479	2,027	3,000	9,568	3.19	702,107	234	45,637	15.21	48,327	105.9%	4,110	6,005	2.00	248,762	82.92
Prince Rupert	6,350	6,714	12,000[28]	‡	.....	3,541,705	295	187,605	15.63	204,662	109.1%	9,118	144,328[1]	12.03	408,984	34.08
Revelstoke	2,736	2,106	2,106	44,112	20.94	1,355,330	644	60,206	28.59	62,389	103.6%	9,620	16,459	7.82	62,093	29.48
Rossland	2,848	3,657	3,657	[15]	.....	1,123,926[27]	307	59,404	16.24	63,427	106.8%	11,350	25,853	7.07	5,634	1.54
Trail	7,573	9,392	10,000	*See page 2*		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vernon	3,937	5,209	7,000	156,987	22.42	2,657,467[27]	380	149,831	21.40	151,924	101.7%	10,367	14,029	2.00	94,545	13.51
ALBERTA																
Camrose	2,258	2,598	3,000	6,357	2.12	1,730,461	577	77,461	25.82	88,609	114.4%	9,687	6,294[31]	2.10	2,583	.86
Drumheller	2,987	2,748	2,690	67,339	25.03	1,431,428	532	106,416	39.56	109,535	102.9%	10,115	33,559[26]	12.48	2,493	.93
Red Deer	2,344	2,924	2,924	72,000	24.62	1,801,592	616	61,251	20.95	67,006	109.4%	984	4,524	1.55	70,345[7]	25.04
Wetaskiwin	2,125	2,318	2,350	46,908	19.96	2,144,108	912	84,246	35.85	84,926	100.8%	5,992	29,558	12.58	.....	.....
SASKATCHEWAN																
Biggar	2,369	1,930	1,900	31,428	16.54	917,643	483	39,459	20.77	39,019	98.9%	4,904	8,968[4]	4.72	26,317[5]	13.85
Estevan	2,936	2,774	3,020	.....	.....	1,984,835	657	86,079	28.50	101,521	117.9%	29,655	89,871[18]	29.76	127,334[19]	42.16
Kamsack	2,087	1,792	1,766	4,662	2.64	916,810	519	43,877	24.85	52,127	118.8%	6,304	23,224	13.15	1,749[24]	.99
Melville	3,891	4,011	4,000	187,722	46.93	1,765,284	441	88,864	22.22	109,688	123.4%	13,298	34,499	8.63	99,563[8]	24.89
North Battleford	5,986	4,745	5,200	95,919	18.44	3,374,930	649	156,563	30.11	174,236	111.3%	20,403	71,588[22]	13.77	51,129[23]	9.83
Pr. Albert (Dec. 31–42)	9,905	12,508	12,290	1,662,130	135.24	6,601,306	537	404,034	32.88	385,008	95.3%	79,564	367,168[29]	29.88	127,313[30]	10.36
Swift Current	5,296	5,594	7,000	509,187	72.68	3,452,907	493	159,411	22.77	175,073	109.8%	14,943	67,482	9.64	50,939	7.28
Weyburn	5,002	6,167	6,300	.....	.....	2,865,340	455	142,825	22.67	151,961	106.4%	44,269	168,095[9]	26.68	37,641	5.97
Yorkton	5,027	5,577	5,577	94,576	16.96	4,075,110	731	168,286	30.17	169,010	100.4%	23,906	65,579	11.76	175,211[10]	31.42
MANITOBA																
Dauphin	3,971	4,662	4,850	113,212	23.34	2,184,815	450	102,813	21.20	108,896	105.9%	12,260	[11]	.....	26,888	5.54
Portage la Prairie	6,597	7,187	7,623	152,759	20.05	3,553,450	466	184,187	24.16	188,600	102.4%	34,794	31,403[12]	4.12	.....	.....
Selkirk	4,486	4,915	3,500[25]	.....	.....	1,647,895	471	71,877	20.54	74,233	103.3%	8,839	13,421	3.83	121,807[14]	34.80
Transcona	5,747	5,495	5,500	[15]	.....	1,973,050	359	122,907	22.35	116,661	94.9%	23,459	26,398	4.80	69,848[16]	12.70
The Pas	4,030	3,181	3,218	106,581	33.12	1,128,600	351	60,498	18.80	71,758	118.6%	18,884	77,648[17]	24.13	8,174	25.40

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

‡ Not segregated.

(1) After deducting reserve of $179,276.
(2) After deducting reserve of $8,259.
(3) After deducting reserve of $11,987.
(4) After deducting reserve of $1,000.
(5) After deducting reserve of $22,000.
(7) After deducting reserve of $41,433.
(8) After deducting reserve of $11,908.
(9) After deducting reserve of $224,387.
(10) After deducting reserve of $269,318.
(11) Tax arrears of $19,505, fully covered by reserve of $20,648.
(12) After deducting reserve of $33,687.
(14) After deducting reserve of $113,547.
(15) Debt consolidated.
(16) After deducting reserve of $687,857.
(17) After deducting reserve of $73,422.
(18) After deducting reserve of $78,931.
(19) After deducting reserve of $225,312.
(20) After deducting reserve of $7,000.
(21) After deducting reserve of $73,524.
(22) After deducting reserve of $19,791.
(23) After deducting reserve of $2,374.
(24) After deducting reserve of $36,427.
(25) Excludes inmates of mental hospital.
(26) After deducting reserve of $39,521.
(27) As at December 31, 1942.
(28) Pre-war population, 6,656. Shipyard and construction workers and servicemen's families have increased civil population to 12,000. Number of ration books issued excluding construction workers totalled 10,134.
(29) After deducting reserve of $26,306.
(30) Does not include tax title and forfeited property of $548,012.
(31) After deducting reserve of $45,000.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools (High and Public) Amount	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (b) Amount	Total Gross Debenture Debt (b) Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand Amount	Total Sinking Funds on Hand Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Per Capita	Floating Debt — Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt — Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)
BRITISH COLUMBIA												
Chilliwack	$ 91,000	$ 3,000	$ 292,000	$ 78.92	10.5%	$201,779	$54.54	$ 90,221	$ 24.38	$	$	$ .....
Cranbrook	33,000	.....	258,530	92.33	12.3%	185,727	66.33	72,803	26.00	.....	.....	.....
Fernie	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,176	.....
Kamloops	85,000	749	381,123	56.46	7.5%	235,290	34.86	145,833	21.60	.....	.....	661
Kelowna	84,300	.....	376,000	74.40	9.9%	213,219	42.19	162,781	32.21	.....	.....	.....
Nanaimo	.....	.....	1,034,074	147.73	19.7%	409,425	58.49	624,649	89.24	.....	120,800	.....
Nelson	98,400	36,958	1,120,976 [12]	177.93	23.7%	618,760	98.21	502,216	79.72	.....	.....	.....
Port Alberni	54,500	10,540	206,849	37.61	5.0%	74,750	13.59	132,099	24.02	.....	.....	.....
Prince George	.....	.....	95,800	31.93	4.3%	48,053	16.02	47,747	15.91	.....	.....	.....
Prince Rupert	182,600	.....	1,780,910	148.41	19.8%	724,435	60.37	1,056,475	88.04	.....	.....	.....
Revelstoke	8,000	.....	390,000	185.18	24.7%	208,075	98.80	181,925	86.38	12,000	2,016	.....
Rossland	[5]	[5]	163,856	44.81	6.0%	.....	.....	163,856	44.81	5,000	.....	.....
Trail	*See page 3*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vernon	115,000	.....	345,118	49.30	6.6%	149,781	21.40	195,337	27.90	.....	.....	.....
ALBERTA												
Camrose	36,833	3,898	78,612	26.20	3.5%	72,255 [2]	24.08	6,357	2.12	.....	.....	.....
Drumheller	14,000	.....	67,339 [10]	25.03	3.3%	.....	.....	67,339	25.03	.....	.....	.....
Red Deer	72,000	.....	91,809	31.40	4.2%	.....	.....	91,809	31.40	.....	.....	.....
Wetaskiwin	.....	19,777	134,383	57.18	7.6%	43,500 [2]	18.51	90,883	38.67	.....	.....	.....
SASKATCHEWAN												
Biggar	31,428	.....	68,110	35.84	4.8%	10,188	5.36	57,922	30.48	.....	.....	.....
Estevan	.....	8,827	23,054 [7]	7.63	1.0%	21,568 [2]	7.14	1,486	.49	.....	400	.....
Kamsack	.....	3,732 [8]	17,924	10.15	1.4%	.....	.....	17,924	10.15	.....	.....	.....
Melville	26,818	.....	391,984	98.00	13.1%	204,262 [2]	51.07	187,722	46.93	.....	.....	.....
North Battleford	23,700 [11]	.....	708,589	136.27	18.2%	492,778	94.77	215,811	41.50	.....	.....	.....
Prince Albert (Dec. 31, 1942)	252,380	.....	3,758,417 [14]	305.81	00.0%	1,682,277	136.88	2,076,140	168.93	.....	.....	.....
Swift Current	128,000	.....	891,565	127.30	17.0%	.....	.....	891,565	127.30	.....	.....	.....
Weyburn	85,554 [13]	.....	862,478	136.90	18.3%	818,668 [9]	129.95	43,810	6.95	.....	.....	.....
Yorkton	58,904	.....	174,085 [15]	31.22	4.2%	.....	.....	174,085	31.22	67,000 [15]	51,000	.....
MANITOBA												
Dauphin	71,000	1,363	362,789	74.80	10.0%	101,643	20.96	261,146	53.84	.....	.....	.....
Portage la Prairie	37,000	.....	594,000 [3]	77.92	10.4%	131,075	17.19	462,925	60.73	.....	.....	.....
Selkirk	.....	.....	92,500	26.43	3.5%	100,324 [4]	28.66	.....	.....	.....	.....	.....
Transcona	[5]	.....	1,043,574 [6]	189.74	25.3%	6,580	1.20	1,036,994	188.54	.....	.....	.....
The Pas	1,818	.....	196,581	61.09	8.1%	48,973	15.22	147,608	45.87	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA (c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(1) Total for local improvements.
(2) Trust funds from proceeds of sale of utilities.
(3) In addition, $25,000 guaranteed bonds.
(4) Includes $36,494 consolidated debenture reserve for waterworks, sewers and a portion of the general debt, and $63,830 against the balance of debt.
(5) Debt consolidated.
(6) Includes $52,590, being share of net Greater Winnipeg Water District debt.
(7) In addition, $124,062 debenture principal and interest arrears, of which $103,009 is held by the town's electric light trust fund.
(8) In addition, $8,305 included with water debt.
(9) Including $601,796, City of Weyburn and Weyburn School District bonds at par. A total of $255,864 has been advanced by general funds and $36,000 borrowed from the bank to finance these purchases.
(10) Includes $30,000 unsold bonds.
(11) Public school debt, $7,270; separate school, $16,430.
(12) Includes $122,000 unsold bonds.
(13) Includes $29,260 arrears of principal.
(14) In addition, interest arrears on registered stock of $132,331 and principal and interest arrears on instalment bonds of $19,067.
(15) Includes $59,161 unsold bonds, against which bank loan of $46,000.

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MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
	Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita	Public Utilities	Amount	Per Capita	Waterworks	Electric Light and Power	Others
BRITISH COLUMBIA												
Chilliwack	$	$	$	$	$	$	$	$	$	$	$	$ .....
Cranbrook	93,000	.....	1,530	.....	94,530	37.33	60,348	34,182	12.21	17,049S	17,751S	.....
Fernie	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,628S	11,559S	.....
Kamloops	53,000	10,500 [1]	.....	.....	63,500	9.41	45,856	17,644	2.61	28,078S	1	.....
Kelowna	84,000 [2]	2	.....	.....	84,000	16.62	82,639	1,361	.27	6,713S	41,607S	.....
Nanaimo	628,163	.....	23,754	.....	651,917	93.13	238,395	413,522	59.08	22,044S	.....	.....
Nelson	133,000	515,000 [8]	.....	50,000*g*	698,000	110.79	358,506*x*	339,494	53.89	8,965S	69,480S	7,071D*g*
Port Alberni	116,261	.....	1,000	.....	117,261	21.32	17,790	99,471	18.09	18,507S	.....	.....
Prince George	21,000	49,000	.....	.....	70,000	23.33	31,821	38,179	12.72	18,782S	35,183S	.....
Prince Rupert	349,947	1	8,850	20,550*t*	379,347	31.61	‡	‡	.....	44,377S	1	22,944S*t*
Revelstoke	134,000	185,000	.....	.....	319,000	151.47	181,187	137,813	65.44	4,585D	17,478S	.....
Rossland	5	.....	.....	.....	5	.....	.....	5	.....	22,904S [7]	.....	.....
Trail	*See page 4*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vernon	106,618	.....	.....	.....	106,618	15.23	68,268	38,350	5.48	2,124S	.....	.....
ALBERTA												
Camrose	36,210 [1]	.....	.....	.....	36,210	12.07	72,255 [3]	.....	.....	.....	.....	.....
Drumheller	.....	.....	.....	.....	.....	.....	.....	.....	.....	9,208S	.....	.....
Red Deer	.....	19,809	.....	.....	19,809	6.78	.....	19,809	6.78	21,162S	.....	.....
Wetaskiwin	87,475 [1]	1	.....	.....	87,475	37.22	43,500 [3]	43,975	18.71	1	1	.....
SASKATCHEWAN												
Biggar	36,682	.....	.....	.....	36,682	19.31	10,188	26,494	13.94	311S	.....	.....
Estevan	11,844	1	.....	.....	11,844	3.92	5,117 [3]	6,727	2.23	1,500S	1	.....
Kamsack	13,262 [10]	.....	.....	.....	13,262	7.51	.....	13,262	7.51	3,237D	4,790S	.....
Melville	65,155	38,432 [1]	.....	.....	103,587	25.90	204,262 [3]	.....	.....	7,331S	1	.....
North Battleford	189,000	154,000	.....	.....	343,000	65.96	223,108	119,892	23.06	10,474S	34,658S	.....
Prince Albert (Dec. 31, 1942)	638,062	1	.....	.....	638,062	51.92	224,052	414,010	33.69	15,379S	1	.....
Swift Current	197,864	184,514	.....	.....	382,378	54.62	.....	382,378	54.62	15,050S	53,310S	.....
Weyburn	270,309	45,471	.....	.....	315,780	50.12	224,883	90,897	14.43	7,822S	43,205S	.....
Yorkton	79,509 [11]	1	.....	.....	79,509	14.26	.....	79,509	14.26	1,565S	1	.....
MANITOBA												
Dauphin	64,543	99,363	.....	.....	163,906	33.79	15,972	147,934	30.50	6,145S	6,089S	.....
Portage la Prairie	398,000	.....	.....	.....	398,000	52.21	87,834	310,166	40.68	21,489S	.....	.....
Selkirk	21,500	.....	.....	.....	21,500	6.14	36,494 [4]	.....	.....	1,534S	20,322S	.....
Transcona	5	.....	.....	52,590 [6]	52,590	9.56	.....	52,590	9.56	7,242S [7]	.....	.....
The Pas	9	90,000	.....	.....	90,000	27.97	48,973	41,027	12.75	1,289S	13,077S	.....

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

‡ Not segregated.
(*t*) Telephone.
(S) Surplus.
(1) Plant has been sold.
(2) Waterworks and electric light combined.
(*g*) Gas.
(*x*) Approximate.
(D) Deficit.
(3) Trust fund from proceeds of sale of utilities.
(4) Consolidated debenture reserve for waterworks, sewers and a portion of the general debt.
(5) Debt consolidated.
(6) Share of net Greater Winnipeg Water District debt.
(7) After deducting operating charges only.
(8) Includes $122,000 unsold bonds.
(9) Consolidation in 1940 covered certain waterworks, electric light, sewers, housing and local improvement debentures.
(10) Including $8,305 chargeable to ratepayers as local improvements.
(11) Includes $59,161 unsold bonds.

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MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1943		TAXES COLLECTED IN 1943 (Current and Arrears)		1943 TAX LEVY UNPAID AS AT DEC. 31, 1943	ACCUMULATED TAX ARREARS (Incl. 1943 Taxes Unpaid) (After Deducting Reserve, if Any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any)	
	Dominion Census		Town's Report													
	1931	1941	1943	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	% of 1943 Levy	Amount	Amount	Per Capita	Amount	Per Capita
ONTARIO				(X)												
Alexandria	2,006	2,175	1,974	$ 10,686	$ 5.41	$ 532,333	$270	$ 32,679	$16.55	$ 38,583	118.1%	$ 4,616	$ 4,283[15]	$ 2.17	$	$ .....
Almonte	2,415	2,543	2,136	71,133	33.30	1,033,043	484	72,055	33.73	72,242	100.2%	5,348	19,095[16]	8.94	6,671[16]	2.46
Amherstburg	2,759	2,853	2,709	47,484	17.53	2,441,846	901	81,436	30.06	83,078	102.0%	8,159	14,811	5.47	11,998	4.43
Arnprior	4,023	3,895	4,049	70,800	17.49	1,938,770	479	89,243	22.04	96,128	107.7%	7,730	6,741[1]	1.66	.....[1]	.....
Aurora	2,587	2,726	2,990	150,789	50.43	1,627,059	544	72,246	24.16	73,352	101.5%	6,255	17,117	5.72	.....	.....
Aylmer	2,283	2,478	2,495	73,361	29.40	1,406,714	564	58,506	23.45	59,958	102.5%	3,440	8,635	3.46	.....	.....
Barrie	7,776	9,725	10,533	*See page 5*		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Blind River	2,805	2,619	1,918	225,000	117.31	765,125	399	54,130	28.22	66,051	122.0%	12,599	6,098[18]	3.18	2,144	1.12
Bowmanville	4,080	4,113	3,800	163,593	43.05	2,311,000	608	113,606	29.92	113,401	99.8%	9,853	19,029[2]	5.01	.....	.....
Bracebridge	2,436	2,341	2,439	140,614	57.65	1,117,286	458	67,585	27.71	69,129	102.3%	10,217	4,824[9]	1.98	3,607	1.48
Brampton	5,532	6,020	6,157	273,858	44.48	5,126,370	833	189,833	30.83	198,346	104.5%	6,882	4,302[17]	.70	5,887	.96
Brockville	9,736	11,342	11,112	*See page 5*		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Burlington	3,046	3,815	4,402	259,403	58.93	3,126,641	710	155,436	35.31	163,620	105.3%	10,157	14,100	3.20	8,154	1.85
Campbellford	2,744	3,018	2,851	67,800	23.78	1,429,650	501	63,132	22.14	64,590	102.3%	5,756	13,460	4.72	.....	.....
Carleton Place	4,105	4,305	4,217	110,086	26.11	1,930,794	458	116,859	27.71	118,304	101.2%	9,001	13,247[4]	3.14	.....[4]	.....
Cobalt	3,885	2,376	1,904	21,388[23]	11.23	557,614	293	44,492	23.37	44,424	99.8%	10,824	15,574[10]	8.18	4,845[10]	2.55
Cobourg	5,834	5,973	5,606	116,234	20.73	3,103,809	554	145,847	26.02	150,684	103.3%	10,082	15,347[11]	2.74	9,520	1.70
Cochrane	3,963	2,844	3,015	48,956	16.24	1,804,060	598	100,515	33.34	98,191	97.6%	17,638	24,888[20]	8.26	337[21]	.....
Collingwood	5,809	6,270	6,317	75,567	11.96	3,735,240	591	148,418	23.50	153,370	103.3%	15,414	.....[5]	.....	.....[5]	.....
Copper Cliff	3,173	3,732	3,778	168,146	44.51	5,476,685	1,450	115,000	30.44	115,031	100.0%	83	83	.....	.....	.....
Dundas	5,026	5,276	5,588	236,330	42.29	3,929,180	703	162,881	29.15	176,307	108.2%	14,508	14,939[19]	2.67	1[19]	.....
Dunnville	3,405	4,028	4,348	55,174	12.69	2,201,715	506	99,048	22.78	100,052	101.0%	1,915	.....[6]	.....	.....	.....
Eastview	6,686	7,966	8,646	428,508	49.56	1,823,004	211	138,632	16.03	148,126	106.8%	10,733	7,225[12]	.84	.....	.....
Elmira	2,170	2,012	2,186	124,915	57.14	1,180,477	540	54,569	24.96	52,695	96.6%	7,440	8,506	3.89	.....	.....
Fergus	2,594	2,832	2,624	196,969	75.06	1,577,574	601	85,147	32.45	86,780	101.9%	2,663	4,642[22]	1.77	1,599[22]	.61
Forest Hill	5,207	11,757	13,484	*See page 5*		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Fort Erie[1]	5,904	6,595	7,435	1,270,232	170.85	4,664,852	627	269,430	36.24	276,294	102.5%	18,353	31,627[7]	4.25	50,536[7]	6.80
Fort Frances	5,470	5,897	5,541	144,046	26.00	4,133,970	746	184,349	33.27	205,122	111.2%	18,590	.....[8]	.....	62,498	11.28
Gananoque	3,592	4,044	3,863	93,519	24.21	1,976,352	512	92,590	23.97	97,101	104.4%	9,906	2,093[3]	.54	3,692	.96
Georgetown	2,288	2,562	2,468	20,410	8.27	1,299,119	526	50,646	20.52	55,002	108.6%	2,007	1,287[13]	.52	.....	.....
Geraldton	.....	2,979	2,061	13,815	6.70	1,216,020	590	62,464	30.31	56,573	90.6%	23,376	17,350[14]	8.42	.....	.....
Goderich	4,491	4,557	4,900	77,235	15.76	2,459,820	502	90,827	18.54	95,305	104.9%	6,736	15,809	3.23	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

(1) After deducting reserve of $10,702. Tax sale lands of $13,417 are fully covered by reserve.

(2) After deducting reserve of $2,000.

(3) After deducting reserve of $23,059.

(4) After deducting reserve of $4,698. Tax sale properties totalling $4,809 are fully covered by reserve.

(5) Tax arrears of $48,315 and tax sale lands of $71,092 are fully covered by reserves.

(6) Tax arrears of $8,118 and tax sale lands of $5,208 are fully covered by reserves of $20,000.

(7) After deducting reserve of $4,739 for tax arrears and $58,498 for tax sale lands.

(8) Tax arrears of $55,193 more than covered by reserve of $62,721.

(9) After deducting reserve of $14,036.

(10) After deducting reserve of $12,166 for tax arrears and $17,003 for tax sale lands.

(11) After deducting reserve of $26,556.

(12) After deducting reserve of $15,613.

(13) After deducting reserve of $5,400.

(14) After deducting reserve of $36,565.

(15) After deducting reserve of $9,649.

(16) After deducting reserve of $5,000 for tax arrears and $5,000 for tax sale lands.

(17) After deducting reserve of $21,447.

(18) After deducting reserve of $25,018. Additional reserves for uncollected school taxes total $16,152.

(19) After deducting reserve of $15,000 for tax arrears and $20,678 for tax sale lands.

(20) After deducting reserve of $16,078.

(21) Not including $37,343 purchased out of surpluses and transferred to capital account.

(22) After deducting reserves—for tax arrears, $1,343, and tax sale lands, $2,125.

(23) Not including $25,044 principal and interest owing to the Province in respect of guaranteed bonds.

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MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand		Net Total Debenture Debt (Total Gross Debt Less Sinking Funds)		Floating Debt		Local Improvements Sinking Fund (Owner's Share Only)
	Schools (High and Public)	Local Improvements (Owner's Share)	Total Gross Debenture Debt (b)							Amount Borrowed in Anticipation of Debenture Issues (d)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Alexandria	$	$	$ 25,851	$ 13.09	1.7%	$	$	$ 25,851	$ 13.09	$	$	$ .....
Almonte	54,905	.....	261,923	122.62	16.3%	.....	.....	261,923	122.62	.....	.....	.....
Amherstburg	1,416	2,274 [1]	54,934	20.28	2.7%	.....	.....	54,934	20.28	.....	13,686 [3]	.....
Arnprior	65,117	12,340 [1]	205,492	50.75	6.8%	40,657	10.04	164,835	40.71	.....	.....	8,323 [1]
Aurora	59,022	45,594	152,132	50.88	6.8%	.....	.....	152,132	50.88	.....	13,800	.....
Aylmer	73,231	.....	116,272	46.60	6.2%	.....	.....	116,272	46.60	.....	16,000	.....
Barrie	*See page 6*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Blind River	19,000 [4]	206,000 [4]	246,100	128.31	17.1%	.....	.....	246,100	128.31	.....	.....	.....
Bowmanville	80,682	54,160	176,817	46.53	6.2%	.....	.....	176,817	46.53	.....	.....	.....
Bracebridge	53,571	87,043 [1]	144,138	59.10	7.9%	.....	.....	144,138	59.10	.....	.....	.....
Brampton	79,080	52,783	285,747	46.41	6.2%	.....	.....	285,747	46.41	.....	20,000	.....
Brockville	*See page 6*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Burlington	131,042	97,758 [1]	438,604	99.64	13.3%	.....	.....	438,604	99.64	.....	30,000	.....
Campbellford	54,805	12,995 [1]	67,800	23.78	3.2%	.....	.....	67,800	23.78	.....	.....	.....
Carleton Place	63,754	4,011 [1]	346,173	82.09	10.9%	.....	.....	346,173	82.09	.....	.....	.....
Cobalt	21,388	.....	21,388 [6]	11.23	1.5%	.....	.....	21,388	11.23	.....	5,682	.....
Cobourg	56,652	59,593 [1]	303,918	54.21	7.2%	.....	.....	303,918	54.21	4,870	36,792	.....
Cochrane	23,187	.....	59,622 [5]	19.78	2.6%	.....	.....	59,622	19.78	.....	33,000	.....
Collingwood	72,720	.....	521,218	82.51	11.0%	.....	.....	521,218	82.51	.....	.....	.....
Copper Cliff	168,146	.....	168,146	44.51	5.9%	.....	.....	168,146	44.51	.....	.....	.....
Dundas	57,219	122,393	298,730	53.46	7.1%	.....	.....	298,730	53.46	.....	.....	.....
Dunnville	50,721	2,176 [1]	70,696	16.26	2.2%	.....	.....	70,696	16.26	.....	.....	.....
Eastview	[2]	[2]	428,508	49.56	6.6%	.....	.....	428,508	49.56	.....	.....	.....
Elmira	74,300	27,880 [1]	134,157	61.37	8.2%	.....	.....	134,157	61.37	.....	.....	.....
Fergus	65,174	55,889	209,528	79.85	10.6%	.....	.....	209,528	79.85	.....	.....	.....
Forest Hill	*See page 6*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Fort Erie	352,790 [4]	233,071 [4]	1,339,677	180.19	24.0%	.....	.....	1,339,677	180.19	.....	.....	.....
Fort Frances	71,094	37,734	235,426	42.49	5.7%	31,731	5.73	203,695	36.76	6,700	38,500	.....
Gananoque	70,500	.....	210,213	54.43	7.3%	98,940	25.62	111,273	28.81	.....	.....	.....
Georgetown	4,726	8,735 [1]	74,070	30.01	4.0%	.....	.....	74,070	30.01	.....	.....	.....
Geraldton	13,815	.....	13,815	6.70	0.9%	.....	.....	13,815	6.70	.....	8,000	.....
Goderich	40,678	28,266 [1]	137,320	28.02	3.7%	.....	.....	137,320	28.02	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA (c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(1) Total for local improvements.
(2) Debt refunded.
(3) Not including bank loan of $20,000, secured by Victory Bonds.
(4) Debt consolidated. School and total local improvement debt shown at asset value.
(5) Includes $15,000 deferred liability to the Province, payable at the rate of $3,000 per year.
(6) Not including $25,044 principal and interest owed to the Province in respect of guaranteed bonds.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
	Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
ONTARIO												
Alexandria	$ 15,165	$	$	$	$ 15,165	$ 7.68	$	$ 15,165	$ 7.68	$ 546S	$ 3,328S	$ .....
Almonte	153,554*y*	37,236	.....	.....	190,790	89.32	.....	190,790	89.32	6,858D	1,064D	.....
Amherstburg	.....	7,450	.....	.....	7,450	2.75	.....	7,450	2.75	3,928S	?	.....
Arnprior	68,337	25,698	.....	.....	94,035	23.22	.....	94,035	23.22	8,492S	5,729S	.....
Aurora	1,343	.....	.....	.....	1,343	.45	.....	1,343	.45	5,172S	461S [4]	.....
Aylmer	37,310	5,601	.....	.....	42,911	17.20	.....	42,911	17.20	1,336S	1,854S	.....
Barrie	*See page 7*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Blind River	21,100 [5]	.....	.....	.....	21,100	11.00	.....	21,100	11.00	3,381S [4]	.....	.....
Bowmanville	13,224	.....	.....	.....	13,224	3.48	.....	13,224	3.48	4,588S	16,418S	.....
Bracebridge	3,524	.....	.....	.....	3,524	1.45	.....	3,524	1.45	1,515S	.....	.....
Brampton	11,889	.....	.....	.....	11,889	1.93	.....	11,889	1.93	15,494S	6,380S	.....
Brockville	*See page 7*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Burlington	179,201	.....	.....	.....	179,201	40.71	.....	179,201	40.71	8,338S	.....	.....
Campbellford	.....	.....	.....	.....	.....	.....	.....	.....	.....	776S	20,724S	.....
Carleton Place	221,797	14,290	.....	.....	236,087	55.98	.....	236,087	55.98	1,342S	1,587S	.....
Cobalt	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,814D	.....	.....
Cobourg	130,355	57,329	.....	.....	187,684	33.48	.....	187,684	33.48	1,783S	1,491S	.....
Cochrane	1,250	381	.....	9,035*t*	10,666	3.54	.....	10,666	3.54	?	?	.....
Collingwood	17,651	.....	.....	428,000*e*	445,651	70.55	.....	445,651	70.55	1,294S	1,464D	.....
Copper Cliff	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dundas	62,400	.....	.....	.....	62,400	11.17	.....	62,400	11.17	1,397S	1,160S	.....
Dunnville	.....	15,522	.....	.....	15,522	3.57	.....	15,522	3.57	2,718S	?	.....
Eastview	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,628S	.....	.....
Elmira	2,277	6,965	.....	.....	9,242	4.23	.....	9,242	4.23	663S	?	.....
Fergus	8,101	4,458	.....	.....	12,559	4.79	.....	12,559	4.79	2,005S	3,997S	.....
Forest Hill	*See page 7*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Fort Erie	69,445 [5]	.....	.....	.....	69,445	9.34	.....	69,445	9.34	8,953S	.....	.....
Fort Frances	48,147 [3]	4,169	.....	7,333*t*	59,649	10.76	.....	59,649	10.76	4,379S	40,985S	3,873S
Gananoque	46,188*y*	.....	.....	.....	46,188	11.96	28,434	17,754	4.60	2,621S	.....	.....
Georgetown	53,660	.....	.....	.....	53,660	21.74	.....	53,660	21.74	2,902S	2,241S	.....
Geraldton	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Goderich	39,662	20,423	.....	.....	60,085	12.26	.....	60,085	12.26	2,194S	6,371S	.....

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(*e*) Grain elevator.
(*g*) Gas.
(*t*) Telephone.
(*y*) Waterworks and sewers.
(S) Surplus.
(D) Deficit.
(1) Waterworks and electric light combined.
(2) Debt refunded.
(3) Including debentures for watermains issued as local improvements.
(4) After deducting operating costs only.
(5) Debt consolidated. Utilities debt estimated at asset value.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1943		TAXES COLLECTED IN 1943 (Current and Arrears)		1943 TAX LEVY UNPAID AS AT DEC. 31, 1943	ACCUMULATED TAX ARREARS (Incl. 1943 Taxes Unpaid) (After Deducting Reserve, if Any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any)	
	Dominion Census		Town's Report													
	1931	1941	1943	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	% of 1943 Levy	Amount	Amount	Per Capita	Amount	Per Capita
ONTARIO				(X)												
Grimsby	2,198	2,331	1,998	$184,226	$92.21	$1,554,096	$778	$ 52,726	$26.39	$ 57,968	109.9%	$ 4,439	$12,684	$ 6.35	$ 12,734[25]	$ 6.37
Haileybury	2,813	2,268	1,796	113,839	63.39	994,170	554	63,879	35.56	67,454	105.6%	10,887	20,823[18]	11.59	10,144	5.65
Hanover	3,077	3,290	3,174	190,876	60.14	1,524,767	480	85,561	26.96	87,204	101.9%	8,246	16,935	5.34	1,580	.50
Hawkesbury	5,177	6,263	6,043	331,966	54.93	2,150,161	356	138,141	22.86	138,742	100.4%	13,182	20,493[1]	3.39	5,802	.96
Hespeler	2,752	3,058	2,936	132,131	45.00	1,910,916	651	80,923	27.56	85,766	106.0%	2,991	5,346[2]	1.82	.....	.....
Humberstone	2,490	2,963	3,280	147,876	45.05	920,748	281	57,679	17.57	58,248	100.5%	5,668	10,460[3]	3.19	5,026[3]	1.53
Huntsville	2,817	2,800	2,800	92,091	32.89	1,333,099	476	76,092	27.18	80,949	106.4%	4,440	2,053[4]	.73	782	.28
Ingersoll	5,233	5,782	5,826	28,781	4.94	3,078,488	528	109,148	18.74	113,907	104.3%	8,222	16,472[5]	2.83	866[5]	.15
Kapuskasing	3,819	3,431	3,464	449,834	129.86	2,425,512	700	215,196	62.12	215,347	100.1%	6,495	12,880	3.72	125	.....
Kenora	6,766	7,745	7,630	393,861	51.62	5,111,320	670	267,971	35.12	275,974	103.2%	22,206	.....[6]	.....	9,948	1.30
Kincardine	2,465	2,507	2,189	92,627	42.32	1,155,067	528	63,306	28.92	67,855	107.2%	6,694	27,776[21]	12.69	.....	.....
Kingsville	2,174	2,317	2,335	315,104	134.95	1,789,015	766	70,613	30.24	74,172	105.0%	6,691	15,885	6.80	5,738	2.46
Leamington	4,902	5,858	5,456	194,288	35.61	4,248,625	779	146,065	26.77	150,942	103.3%	12,015	.....[8]	.....	.....[8]	.....
Leaside	1,005	6,183	8,311	1,182,577	142.29	6,610,720	795	402,963	48.48	411,168	102.0%	21,447	.....[7]	.....	.....[7]	.....
Lindsay	7,505	8,403	7,680	114,415	14.90	4,317,321	562	196,266	25.56	202,679	103.3%	14,810	.....[9]	.....	.....[9]	.....
Listowel	2,676	3,013	3,209	30,446	9.49	1,597,559	498	69,966	21.80	70,766	101.1%	4,087	8,107[20]	2.53	.....	.....
Long Branch	3,962	5,172	5,320	625,597	117.60	1,930,436	363	149,394	28.09	166,478	111.4%	18,601	42,472	7.98	26,735[22]	5.02
Meaford	2,624	2,662	2,722	25,973	9.54	1,411,852	519	59,957	22.03	60,933	101.6%	2,050*x*	3,938	1.45	74	.....
Merritton	2,523	2,993	3,450	78,764	22.83	2,008,146	582	95,774	27.76	96,777	101.0%	1,755	1,936[10]	.56	523	.15
Midland	6,920	6,800	6,563	837,786	127.65	5,075,567	773	240,454	36.64	265,283	110.3%	26,074	96,750[11]	14.74	.....[11]	.....
Mimico	6,800	8,070	8,353	1,035,568	123.98	4,548,633	545	277,174	33.18	289,617	104.5%	28,192	9,275[12]	1.11	77,158[12]	9.23
Napanee	3,497	3,405	3,289	127,905	38.89	1,802,590	548	94,413	28.70	95,984	101.7%	5,868	12,971	3.94	2,667	.81
New Liskeard	2,880	3,019	3,010	72,735	24.16	1,897,705	630	79,903	26.55	83,981	105.1%	9,872	18,379	6.11	11,506	3.82
Newmarket	3,748	4,026	3,956	89,468	22.61	2,352,174	595	102,374	25.88	105,212	102.8%	11,614	12,033[24]	3.04	1,263	.32
New Toronto	7,146	9,504	8,595	896,587	104.32	5,647,415[13]	657	338,765	39.41	344,597	101.7%	11,549	14,941	1.74	3,668[14]	.43
Oakville	3,857	4,115	4,093	130,937	31.99	3,135,405	766	131,054	32.02	141,448	107.9%	7,152	22,036	5.38	31,920	7.79
Orangeville	2,614	2,718	2,559	311,494	121.72	1,844,526	721	93,009	36.35	95,275	102.4%	8,015	13,407[19]	5.24	[19]	.....
Orillia	8,183	9,798	10,028	276,043	27.53	4,983,377	497	244,446	24.38	254,182	104.0%	20,484	7,692[15]	.77	.....	.....
Paris	4,137	4,637	4,531	135,943	30.00	2,714,860	599	118,735	26.20	118,801	100.0%	7,676	9,614[16]	2.12	2,655	.59
Parry Sound	3,512	5,765	5,920	180,994	30.57	1,852,101	313	121,640	20.55	120,261	98.8%	14,333*x*	21,615	00.00	?	.....
Pembroke	9,368	11,159	11,695	*See page 5*		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Penetanguishene	4,035	4,521	4,018	108,026	26.88	1,157,531	288	79,681	19.83	92,622	116.2%	18,642	.....[23]	.....	.....[23]	.....
Perth	4,099	4,458	4,233	201,845	47.68	2,795,367	660	151,194	35.72	155,358	102.7%	5,737	9,174[17]	2.17	3,139	.74

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

(*x*) Approximate.

(1) After deducting reserve of $3,142.

(2) After deducting reserve of $7,353.

(3) After deducting reserve of $612 for tax arrears and $8,423 for tax sale lands.

(4) After deducting reserve of $8,437.

(5) After deducting reserve of $8,036 for tax arrears and $1,679 for tax sale lands.

(6) Tax arrears of $38,151, more than covered by reserve of $40,015.

(7) Tax arrears of $45,432 and tax sale lands of $2,926, more than covered by reserve for uncollectible taxes and contingencies.

(8) Tax arrears of $18,152 and tax sale property of $4,906, fully covered by reserve.

(9) Tax arrears of $27,069 and tax sale property of $44,632, fully covered by reserve.

(10) After deducting reserve of $1,903.

(11) After deducting reserve of $15,710 for tax arrears. Tax sale lands of $73,588 fully covered by reserve.

(12) After deducting reserves of $36,321 for tax arrears and $69,676 for tax sale lands.

(13) In addition, $1,303,729 taxable for school purposes only.

(14) After deducting reserve of $100,000.

(15) After deducting reserve of $42,734.

(16) After deducting reserve of $1,861.

(17) After deducting reserve of $3,653.

(18) After deducting reserve of $20,619.

(19) After deducting reserve of $2,870 for tax arrears and $2,197 for tax sale lands.

(20) After deducting reserve of $300.

(21) After deducting reserve of $1,350.

(22) After deducting reserve of $130,385.

(23) Tax arrears of $70,753 and tax sale lands of $2,166 more than covered by reserve of $92,096.

(24) After deducting reserve of $15,000.

(25) After deducting reserve of $16,484.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools (High and Public) Amount	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (b) Amount	Total Gross Debenture Debt (b) Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand Amount	Total Sinking Funds on Hand Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Per Capita	Floating Debt — Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt — Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)
ONTARIO												
Grimsby	$ 59,871	$ 76,040	$ 240,929	$120.59	16.1%	$	$	$240,929	$120.59	$	$	$ .....
Haileybury	41,864 [3]	4,192 [1]	400,324 [4]	222.90	29.7%	.....	.....	400,324	222.90	.....	.....	.....
Hanover	37,048	51,078	279,272	87.99	11.7%	.....	.....	279,272	87.99	.....	.....	.....
Hawkesbury	.....	.....	638,728 [5]	105.69	14.1%	.....	.....	638,728	105.69	.....	.....	.....
Hespeler	.....	79,673	178,972	60.96	8.1%	.....	.....	178,972	60.96	.....	.....	.....
Humberstone	35,936	111,940 [1]	149,876	45.66	6.1%	.....	.....	149,876	45.66	.....	.....	.....
Huntsville	2,142	.....	112,515	40.18	5.4%	.....	.....	112,515	40.18	.....	.....	.....
Ingersoll	.....	.....	39,601	6.80	0.9%	.....	.....	39,601	6.80	.....	[8]	.....
Kapuskasing	167,751	198,673	492,441	142.16	18.9%	.....	.....	492,441	142.16	.....	.....	.....
Kenora	268,134	102,597	828,024 [6]	108.52	14.5%	326,574	42.80	501,450	65.72	.....	14,000	5,203
Kincardine	.....	23,980	102,088	46.64	6.2%	.....	.....	102,088	46.64	.....	27,884	.....
Kingsville	53,349	154,882 [1]	375,648	160.88	21.4%	.....	.....	375,648	100.88	.....	.....	.....
Leamington	83,297 [2]	71,864 [2]	515,000	94.39	12.6%	.....	.....	515,000	94.39	.....	.....	.....
Leaside	289,624	655,671	1,317,464	158.52	21.1%	.....	.....	1,317,464	158.52	22,085	.....	.....
Lindsay	43,093	32,327	202,577	26.38	3.5%	12,601	1.64	189,976	24.74	.....	.....	.....
Listowel	9,414	7,206 [1]	33,266	10.37	1.4%	.....	.....	33,266	10.37	.....	10,950	.....
Long Branch	165,179 [2]	264,196 [2]	744,000	139.86	18.6%	.....	.....	744,000	139.86	.....	.....	.....
Meaford	18,981	5,992 [1]	28,008	10.29	1.4%	.....	.....	28,008	10.29	.....	4,500	.....
Merritton	78,764	.....	79,897	23.16	3.1%	.....	.....	79,897	23.16	.....	.....	.....
Midland	48,853	463,879 [1]	903,844	137.72	18.4%	.....	.....	903,844	137.72	.....	.....	.....
Mimico	298,478 [7]	.....	1,287,685 [7]	154.16	20.6%	.....	.....	1,287,685	154.16	.....	.....	.....
Napanee	33,157	65,706 [1]	200,141	60.85	8.1%	.....	.....	200,141	60.85	.....	.....	.....
New Liskeard	2,526	34,006	83,563	27.76	3.7%	.....	.....	83,563	27.76	.....	.....	.....
Newmarket	44,525	21,881	126,649	32.01	4.3%	.....	.....	126,649	32.01	28,519	.....	.....
New Toronto	42,701 [2]	?	999,578	116.30	15.5%	.....	.....	999,578	116.30	.....	.....	.....
Oakville	28,954	31,853	133,573	32.63	4.4%	.....	.....	133,573	32.63	8,700	.....	.....
Orangeville	.....	.....	318,989	124.65	16.6%	.....	.....	318,989	124.65	.....	.....	.....
Orillia	56,697	60,077	683,426	68.15	9.1%	.....	.....	683,426	68.15	2,015	.....	.....
Paris	42,233	136,960 [1]	218,718	48.27	6.4%	65,511	14.46	153,207	33.81	.....	.....	65,511 [1]
Parry Sound	10,159	170,176 [1]	328,880	55.55	7.4%	.....	.....	328,880	55.55	.....	.....	.....
Pembroke	*See page 6*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Penetanguishene	799 [2]	?	108,026	26.88	3.6%	.....	.....	108,026	26.88	.....	.....	.....
Perth	5,000	191,293 [1]	271,523	64.14	8.6%	.....	.....	271,523	64.14	.....	20,000	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA (c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(1) Total for local improvements.
(2) Debt consolidated. School and local improvement debt estimated at asset value.
(3) Not including separate school debt.
(4) Includes accrued interest on housing debt and $17,346 arrears of principal.
(5) Includes $276,826 arrears of principal and interest accrued on housing debt. In addition, interest arrears of $173,419.
(6) In addition, guaranteed bonds, Kenora General Hospital, $5,700.
(7) Includes $25,183 separate school debt.
(8) Not including $35,000 borrowed to finance purchase of Victory Bonds.

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MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
	Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
ONTARIO												
Grimsby	$	$ 56,703	$	$	$ 56,703	$28.38	$	$ 56,703	$28.38	$ 6,882S	$ 11,663S	$ .....
Haileybury	47,148	.....	239,337[3]	.....	286,485	159.51	.....	286,485	159.51	45S	.....	.....
Hanover	88,396	.....	.....	.....	88,396	27.85	.....	88,396	27.85	1,955D	1,989S	.....
Hawkesbury	75,653[6]	.....	231,109[3]	.....	306,762	50.76	.....	306,762	50.76	1,496S	.....	.....
Hespeler	34,837	12,004	.....	.....	46,841	15.96	.....	46,841	15.96	1,902S	3,323S	.....
Humberstone	[5]	2,000	.....	.....	2,000	.61	.....	2,000	.61	8,404D	3,191S	.....
Huntsville	20,424	.....	.....	.....	20,424	7.29	.....	20,424	7.29	1,838D	1,769D	.....
Ingersoll	8,540	.....	2,280	.....	10,820	1.86	.....	10,820	1.86	2,905S	2,398S	.....
Kapuskasing	26,139[5]	15,899	569	.....	42,607	12.30	.....	42,607	12.30	2,278S	?	.....
Kenora	206,424	34,605	.....	17,303*t*	258,332	33.86	150,743	107,589	14.10	10,215S	24,497S	11,124S*t*
Kincardine	9,461	.....	.....	.....	9,461	4.32	.....	9,461	4.32	1,502S	?	.....
Kingsville	37,272	23,272	.....	.....	60,544	25.93	.....	60,544	25.93	6,155S	2,172S	.....
Leamington	224,167[4]	.....	.....	96,545*g*[4]	320,712[4]	58.78	.....	320,712	58.78	3,367S[1]	.....	850S*g*[1]
Leaside	134,887	.....	.....	.....	134,887	16.23	.....	134,887	16.23	6,865S	.....	.....
Lindsay	30,398	45,163	.....	.....	75,561	9.84	.....	75,561	9.84	9,204S	111S	.....
Listowel	2,820	.....	.....	.....	2,820	.88	.....	2,820	.88	5,398S	1,935S	.....
Long Branch	114,125[2]	4,278[2]	.....	.....	118,403	22.26	.....	118,403	22.26	1,353S	6,415S	.....
Meaford	2,035	.....	.....	.....	2,035	.75	.....	2,035	.75	2,124S	?	.....
Merritton	.....	1,133	.....	.....	1,133	.33	.....	1,133	.33	5,611S	19,525S	.....
Midland	61,331	4,727	.....	.....	66,058	10.07	.....	66,058	10.07	8,326S	1,025D	.....
Mimico	201,843	50,274	.....	.....	252,117	30.18	.....	252,117	30.18	838S	6,174S	.....
Napanee	72,236	.....	.....	.....	72,236	21.96	.....	72,236	21.96	1,528S	2,541S	.....
New Liskeard	10,828	.....	.....	.....	10,828	3.60	.....	10,828	3.60	4,178S	.....	.....
Newmarket	30,181	7,000	.....	.....	37,181	9.40	.....	37,181	9.40	3,610S	?	.....
New Toronto	102,991[4]	.....	.....	.....	102,991	11.98	.....	102,991	11.98	9,421S	29,524S	.....
Oakville	1,951	685	.....	.....	2,636	.64	.....	2,636	.64	2,850D	4,202S	.....
Orangeville	7,495	.....	.....	.....	7,495	2.93	.....	7,495	2.93	5,617S[1]	393S	.....
Orillia	24,149	357,234	.....	26,000*h*	407,383	40.62	.....	407,383	40.62	8,087S	43,653S	1,884D*h*
Paris	17,264	.....	.....	.....	17,264	3.81	.....	17,264	3.81	3,393S	2,718S	.....
Parry Sound	1,109	146,777	.....	.....	147,886	24.98	.....	147,886	24.98	?	?	.....
Pembroke	*See page 7*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Penetanguishene	.....	.....	.....	.....	.....	.....	.....	.....	.....	71S	2,160S	.....
Perth	39,664	30,014	.....	.....	69,678	16.46	.....	69,678	16.46	1,722S	1,693S	.....

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(*g*) Gas.
(*t*) Telephone.
(S) Surplus.
(*h*) Steam plant.
(D) Deficit.

(1) Before debt charges and depreciation.
(2) Utility debts as set out in the books of the Utility Commission.
(3) Housing debt includes interest accrued.
(4) Debt consolidated. Utility debt estimated at asset value.
(5) Watermains constructed as local improvements.
(6) Includes principal in arrears.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1943		TAXES COLLECTED IN 1943 (Current and Arrears)		1943 TAX LEVY UNPAID AS AT DEC. 31, 1943	ACCUMULATED TAX ARREARS (Incl. 1943 Taxes Unpaid) (After Deducting Reserve, if Any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any)	
	Dominion Census		Town's Report													
	1931	1941	1943	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	% of 1943 Levy	Amount	Amount	Per Capita	Amount	Per Capita
ONTARIO				(X)												
Petrolia	2,596	2,801	2,684	$ 29,574	$11.02	$1,473,695	$549	$ 59,156	$22.04	$ 68,551	115.9%	$ 7,898	$10,771[1]	$ 4.01	$ 144[1]	$ .....
Picton	3,580	3,901	3,592	16,367	4.55	2,743,052	764	101,826	28.35	103,601	101.7%	3,586	7,008	1.95	.....	.....
Port Colborne	6,503	6,993	7,050	681,000	96.59	8,369,520	1,187	289,072	41.00	290,806	100.6%	6,697	.....[2]	.....	.....[2]	.....
Port Hope	4,723	5,055	4,881	119,612	24.51	2,584,787	530	136,914	28.05	138,870	101.4%	9,463	.....[3]	.....	.....	.....
Prescott	2,984	3,223	3,283	136,563	41.60	1,563,549	476	75,048	22.86	76,464	101.9%	5,149	9,088[16]	2.77	1,835	.56
Preston	6,280	6,704	6,718	154,804	23.04	5,492,913	818	178,275	26.54	186,897	104.8%	9,246	11,322[4]	1.69	16,928	2.52
Renfrew	5,296	5,511	5,673	206,432	36.39	3,344,613	590	145,901	25.72	152,159	104.3%	11,386	18,627[5]	3.28	.....[5]	.....
Riverside	4,432	4,878	5,686	2,040,553	358.87	3,592,986	632	146,413	25.75	157,989	107.9%	23,286	1[15]	.....	74,985	13.19
Rockland	2,118	2,040	2,109	.....	.....	235,062	111	26,679	12.65	28,578	107.1%	6,051	10,927[25]	5.18	?	.....
St. Mary's	3,802	3,635	3,793	77,130	20.33	2,361,654	623	106,586	28.10	110,182	103.3%	11,886	27,230[17]	7.18	7,064	1.86
Simcoe	5,226	6,037	6,047	247,646	40.95	4,775,543	790	171,700	28.39	173,442	101.0%	1,654	6,037[6]	1.00	2,627	.43
Sioux Lookout	2,088	1,756	1,745	40,253	23.07	1,123,328	644	56,241	32.23	55,099	98.0%	15,885	37,265[7]	21.36	.....[7]	.....
Smith's Falls	7,108	7,159	7,708	234,332	30.40	4,583,978	599	229,493	29.77	233,182	101.6%	9,318	20,277[18]	2.63	1,588	.21
Stamford Twp.	7,743	9,574	10,921	*See page 8A*		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Strathroy	2,964	3,016	3,002	35,286	11.75	1,568,310	522	72,687	24.21	75,273	103.6%	6,761	15,815	5.27	171	.....
Sturgeon Falls	4,234	4,576	3,879	281,833	72.66	1,483,491	382	95,184	24.54	69,326	72.8%	40,002	29,851[8]	7.70	.....[8]	.....
Swansea	5,031	6,988	7,110	612,268	86.11	4,952,901	697	261,023	36.71	278,552	106.7%	20,299	6,592[9]	.93	32,792[9]	4.61
Teck Twp.	9,129	20,409	17,845	*See page 8A*		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tecumseh	2,129	2,412	2,794	263,326	94.25	1,160,750	415	57,316	20.51	63,233	110.3%	9,082	6,296[24]	2.25	2	.....
Thorold	5,092	5,305	5,517	305,296	55.34	2,961,310	537	151,662	27.49	157,549	103.9%	17,130	34,544[19]	6.26	38,342	6.95
Tillsonburg	3,385	4,002	4,034	99,167	24.58	2,577,147	639	97,330	24.13	100,823	103.6%	1,904	5,012[10]	1.24	.....	.....
Tisdale Twp.	5,761	9,461	9,270	155,711	16.80	6,885,497[20]	743	396,846	42.81	380,471	95.9%	24,705	.....[21]	.....	.....[21]	.....
Trenton	6,276	8,323	9,521	272,395	28.61	3,688,521	387	203,716	21.40	209,563	102.9%	28,214	42,797[22]	4.49	35,465	3.72
Walkerton	2,431	2,679	2,777	5,912	2.13	1,148,171	413	55,666	20.05	61,075	109.7%	7,210	4,842[11]	1.74	5,263	1.90
Wallaceburg	4,326	4,986	5,088	53,170	10.45	2,636,370	518	108,580	21.34	119,565	110.1%	7,766	32,813	6.44	.....	.....
Waterloo	8,095	9,025	9,512	360,521	37.90	7,215,817	759	253,136	26.61	257,662	101.8%	4,411	5,463[12]	.57	.....	.....
Weston	4,723	5,740	6,333	619,248	97.68	4,522,208	714	221,193	34.93	224,747	101.6%	14,535	.....[13]	.....	.....[13]	.....
Whitby	3,890	5,904	4,875	112,038	22.98	2,903,292	596	120,333	24.68	117,253	97.4%	13,911	9,983[14]	.....	.....[26]	.....
Wingham	1,950	2,030	2,045	9,637	4.71	1,067,776	522	55,969	27.37	59,995	107.2%	4,996	9,577	4.68	.....	.....
York Twp. North	12,263	22,908	24,528	*See page 8A*		.....	.....									

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

(1) After deducting reserves of $3,000 for tax arrears and $3,698 for tax sale lands.

(2) Tax arrears of $12,114 and tax sale lands of $10,830, fully covered by reserves.

(3) Tax arrears of $18,417, fully covered by reserve.

(4) After deducting reserve of $19,903.

(5) After deducting reserve of $15,562. Tax sale lands of $12,317, fully covered by reserve.

(6) After deducting reserve of $1,608.

(7) After deducting reserve of $13,975. Tax sale lands of $55,903, fully covered by reserve.

(8) After deducting reserve of $73,911 (including reserve for school taxes.) Tax sale lands of $43,952, fully covered by reserve.

(9) After deducting reserves of $25,231 for tax arrears and $24,475 for tax sale lands.

(10) After deducting reserve of $4,379.

(11) After deducting reserve of $8,838.

(12) After deducting reserve of $2,451.

(13) A reserve for uncollected taxes and contingencies of $154,677 more than covers tax arrears and tax sale lands.

(14) After deducting reserve of $7,943.

(15) After deducting reserve of $301,700.

(16) After deducting reserve of $3,845.

(17) After deducting reserve of $2,309.

(18) After deducting reserve of $6,000.

(19) After deducting reserve of $1,374.

(20) Excluding $6,433,044 mines income assessment.

(21) Tax arrears of $56,534 and tax sale lands of $24,828 fully covered by reserves.

(22) After deducting reserve of $71,506.

(23) After deducting reserve of $5,485.

(24) After deducting reserve of $22,559.

(25) Before deducting reserve.

(26) Tax sale lands of $5,092 fully covered by reserve.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools (High and Public) Amount	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (b) Amount	Total Gross Debenture Debt (b) Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand Amount	Total Sinking Funds on Hand Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Per Capita	Floating Debt — Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt — Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)
ONTARIO												
Petrolia	$ 25,184	$ 4,390 [1]	$ 34,020	$ 12.68	1.7%	$	$	$ 34,020	$ 12.68	$	$	$ .....
Picton	13,769	2,598 [1]	49,333	13.73	1.8%	.....	.....	49,333	13.73	.....	.....	.....
Port Colborne	132,870	339,632 [1]	714,641	101.36	13.5%	.....	.....	714,641	101.36	.....	.....	.....
Port Hope	19,558	100,055 [1]	129,483	26.53	3.5%	3,475	.71	126,008	25.82	.....	.....	.....
Prescott	100,000	82,270 [1]	182,270	55.52	7.4%	45,707	13.92	136,563	41.60	.....	.....	18,215 [1]
Preston	19,348	47,640	188,409	28.04	3.7%	.....	.....	188,409	28.04	.....	15,900	.....
Renfrew	109,294	10,367 [1]	356,832	62.91	8.4%	.....	.....	356,832	62.91	.....	.....	.....
Riverside	177,550	1,321,669 [1]	2,244,548	394.75	52.6%	.....	.....	2,244,548	394.75	.....	.....	.....
Rockland	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
St. Mary's	104,241	1,670	169,261	44.62	5.9%	77,698	20.48	91,563	24.14	.....	10,348	.....
Simcoe	149,272	71,306 [1]	284,839	47.10	6.3%	.....	.....	284,839	47.10	.....	.....	.....
Sioux Lookout	25,831	.....	40,253	23.07	3.1%	.....	.....	40,253	23.07	.....	17,850	.....
Smith's Falls	6,774	120,004	316,976	41.12	5.5%	.....	.....	316,976	41.12	.....	36,000	.....
Stamford Twp.	*See page 9A*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Strathroy	4,280	17,110 [1]	64,914	21.62	2.9%	.....	.....	64,914	21.62	.....	11,534	.....
Sturgeon Falls	.....	55,677 [1]	291,659 [2]	75.19	10.0%	.....	.....	291,659	75.19	.....	.....	.....
Swansea	60,593	256,295	671,018	94.37	12.6%	.....	.....	671,018	94.37	.....	.....	.....
Teck Twp.	*See page 9A*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tecumseh	15,844 [3]	72,307 [1]	435,523	155.88	20.8%	.....	.....	435,523	155.88	.....	.....	.....
Thorold	143,749 [3]	?	401,446	72.77	9.7%	.....	.....	401,446	72.77	.....	.....	.....
Tillsonburg	16,742	4,552	236,831	58.71	7.8%	.....	.....	236,831	58.71	.....	.....	.....
Tisdale Twp.	115,662	2,489	390,865	42.16	5.6%	.....	.....	390,865	42.16	.....	.....	.....
Trenton	141,854	51,923	413,693	43.45	5.8%	.....	.....	413,693	43.45	.....	.....	.....
Walkerton	.....	5,911 [1]	50,533	18.20	2.4%	.....	.....	50,533	18.20	.....	17,640	.....
Wallaceburg	35,876	17,294 [1]	161,885	31.82	4.2%	.....	.....	161,885	31.82	.....	.....	.....
Waterloo	177,594	85,128 [1]	360,521	37.90	5.1%	.....	.....	360,521	37.90	.....	.....	.....
Weston	161,142 [3]	173,194 [1]	660,045	104.22	13.9%	.....	.....	660,045	104.22	.....	.....	.....
Whitby	59,476	938	204,932	42.04	5.6%	.....	.....	204,932	42.04	.....	12,000	.....
Wingham	.....	2,863	81,226	39.72	5.3%	20,556	10.05	60,670	29.67	.....	33,405	.....
York Twp. North	*See page 9A*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA (c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(1) Total for local improvements.

(2) Including principal in arrears of $180,930.

(3) Debt consolidated. School debt is shown as the amount recoverable from school boards.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
	Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita	Public Utilities	Amount	Per Capita	Waterworks	Electric Light and Power	Others
ONTARIO												
Petrolia	$	$ 4,446	$	$	$ 4,446	$ 1.66	$	$ 4,446	$ 1.66	$ 3,096D	$ 2,863S	$ .....
Picton	32,966	.....	.....	.....	32,966	9.18	.....	32,966	9.18	3,390S	?	.....
Port Colborne	14,887	18,754	.....	.....	33,641	4.77	.....	33,641	4.77	8,633S	7,757S	.....
Port Hope	9,871	.....	.....	.....	9,871	2.02	3,475	6,396	1.31	1,968S[1]	54D	.....
Prescott	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,117S	3,506D	.....
Preston	24,319	9,286	.....	.....	33,605	5.00	.....	33,605	5.00	6,300S	10S	.....
Renfrew	21,303	129,097	.....	.....	150,400	26.52	.....	150,400	26.52	6,914S	10,134S	.....
Riverside	.....	60,437	143,558	.....	203,995	35.88	.....	203,995	35.88	.....	5,943S	.....
Rockland	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
St. Mary's	17,250	12,965	.....	.....	30,215	7.97	15,782	14,433	3.81	3,185S	856S	.....
Simcoe	21,747	15,446	.....	.....	37,193	6.15	.....	37,193	6.15	12,484S	6,231S	.....
Sioux Lookout	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Smith's Falls	82,644	.....	.....	.....	82,644	10.72	.....	82,644	10.72	12,258S	13,389S	.....
Stamford Twp.	*See page 10A*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Strathroy	14,615	15,013	.....	.....	29,628	9.87	.....	29,628	9.87	2,367S[1]	?	.....
Sturgeon Falls	9,826	.....	.....	.....	9,826	2.53	.....	9,826	2.53	1,191S	13,611S	.....
Swansea	.....	58,750	.....	.....	58,750	8.26	.....	58,750	8.26	.....	16,298S	.....
Teck Twp.	*See page 10A*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tecumseh	172,197[2]	.....	.....	.....	172,197	61.63	.....	172,197	61.63	451S	2,985S	.....
Thorold	96,150[2]	.....	.....	.....	96,150	17.43	.....	96,150	17.43	13,442S	11,713S	.....
Tillsonburg	128,712	8,952	.....	.....	137,664	34.13	.....	137,664	34.13	1,959S	2,727S	.....
Tisdale Twp.	235,154*y*	.....	.....	.....	235,154	25.36	.....	235,154	25.36	.....	.....	.....
Trenton	132,642	8,656	.....	.....	141,298	14.84	.....	141,298	14.84	16,765S	16,261S	.....
Walkerton	11,948	32,673	.....	.....	44,621	16.07	.....	44,621	16.07	3,623S	?	.....
Wallaceburg	100,866*y*	7,849	.....	.....	108,715	21.37	.....	108,715	21.37	2,578D	5,824S	.....
Waterloo	.....	.....	.....	.....	.....	.....	.....	.....	.....	15,894S	15,641S	3,414*g*
Weston	26,795	1,983	.....	12,019*r*	40,797	6.44	.....	40,797	6.44	20,552S	14,780S	3,744S*r*
Whitby	84,492	8,402	.....	.....	92,894	19.06	.....	92,894	19.06	3,586D	6,976S	.....
Wingham	52,802	18,787	.....	.....	71,589	35.01	20,556	51,033	24.96	101S	1,294D	.....
York Twp. North	*See page 10A*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(*g*) Gas.
(*y*) Waterworks and sewers.
(*r*) Street railway.
(S) Surplus.
(D) Deficit.
(1) After deducting operating charges only.
(2) Debt consolidated. Debt is shown as the amount owing by the Utility Commissions.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942 or 1943

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED				ACCUMULATED TAX ARREARS		
	Dominion Census		Municipality's Report			School District	Municipal Only	Combined Total ¶		Municipal Only	School Only	Combined
	1931	1941	1943	Amount	Per Capita	Amount	Amount	Amount	Per Capita	Amount	Amount	Per Capita
QUEBEC												
Amos*	2,153	2,862	2,852	$1,799,160	$ 631	$18,338	$38,262	$56,600	$19.85	$ 7,854	$12,413	$ 7.11
Arvida	.....	4,581	.....	*See page 8*	.....	.....	.....	.....	.....	.....	.....	.....
Asbestos (Sept. 30, 1942)	4,396	5,711	5,813	2,548,320	438	37,056	41,874	78,930	13.58	1,234	2,299	.61
Aylmer	2,835	3,115	3,265	1,506,367	461	25,516	46,297*w*	71,813	21.99	35,561 [2]	31,613	20.57
Bagotville	2,468	3,248	3,650	1,072,219	294	20,536	57,374*w*	77,910	21.35	24,058 [2]	33,806 [2]	15.85
Baie St. Paul (V)*	2,916	3,500	3,950	299,325	76	6,006	7,293	13,299	3.37	2,515	1,266	.95
Beauharnois (Dec. 15, 1943)	3,720	3,550	4,500	2,852,073	634	22,286	37,285	59,571	13.24	12,905	2,848	3.50
Beauport*	3,242	3,725	4,155	1,815,600	437	19,834	28,444	48,278	11.62	6,236	4,527	2.59
Berthier (Berthierville)*	2,431	2,634	2,747	1,536,485	559	9,215	17,855	27,070	9.85	10,245	2,737	4.73
Black Lake	2,167	2,276	3,000	1,164,405	388	12,739	23,589*w*	36,328	12.11	23,582 [2]	13,475	12.35
Buckingham*	4,638	4,516	4,349	3,388,273	779	34,323	58,495	92,818	21.34	9,121	6,199	3.52
Cap de la Madeleine	8,748	11,961	.....	*See page 8*	.....	.....	.....	.....	.....	.....	.....	.....
Charny (V)*	2,823	2,831	3,100	602,590	196	8,530	20,729	29,259	9.52	3,820	2,561	2.08
Coaticook	4,004	4,414	4,668	2,343,650	502	22,253	36,390	58,643	12.56	12,678	8,343	4.50
Donnacona	2,631	3,064	3,000	1,823,000	608	*m*	.....	66,755	22.25	952	20,524	7.18
Dorval (June 30, 1943)	2,052	2,048	2,600	3,849,306	1,480	22,275	112,799*w*	135,074	51.95	24,562*w*	12,268	5.66
Drummondville	6,609	10,555	.....	*See page 8*	.....	.....	.....	.....	.....	.....	.....	.....
East Angus*	3,566	3,501	3,450	2,445,550	709	26,775	54,551	81,326	23.57	16,643	5,420	6.40
Farnham	4,205	4,055	4,258	2,616,495	614	27,522	56,977	84,499	19.84	21,496 [2]	6,224	6.51
Giffard (V)*	3,573	4,909	3,991	1,317,902	330	14,248	27,333	41,581	10.42	9,531	11,831	5.35
Grandmere (City) (Jan. 31, 1944)	6,461	8,608	8,816	15,712,562*	1,782	133,183	228,270	361,453	41.00	17,868	6,934	2.81
Iberville*	2,778	3,454	3,700	1,504,020	406	17,726	33,931	51,657	13.96	22,617	5,745	7.66
Jonquiere	9,448	13,769	.....	*See page 8*	.....	.....	.....	.....	.....	.....	.....	.....
Kenogami	4,500	6,579	10,027	2,350,329	234	86,185	80,623 [3]	166,808	16.64	16,500 [4]	13,837	3.01
Lachute*	3,906	5,310	5,331	2,469,545	463	33,138	37,914	71,052	13.33	9,086	20,183	5.31
La Malbaie (V)*	2,408	2,324	2,342	871,550	372	15,849	8,901	24,750	10.57	344	18	.15
Laprairie*	2,774	2,936	3,150	1,086,970	345	11,612	17,834	29,446	9.35	6,076	1,541C.	2.42
La Salle [1]	2,362	4,651	5,514	9,683,630	1,756	81,383	174,556 [5]	255,939	46.41	32,447 [6]	*m*	5.88
La Tuque	7,837	7,919	.....	*See page 8*	.....	.....	.....	.....	.....	.....	.....	.....
Lauzon*	7,084	7,877	8,452	3,629,553	429	24,898	68,952	93,850	11.10	20,371	4,898	2.99
Laval des Rapides	2,716	3,242	3,260	1,295,430	410	13,560	41,269*w*	54,829	16.82	27,124 [2]	6,843	10.42
Longueuil (City)	5,407	7,087	8,300	4,836,355	583	46,912	123,943	170,855	20.58	20,877	6,313	3.28
Loretteville (V)*	2,251	2,564	2,722	1,190,913	438	14,674	23,273	37,947	13.94	6,995	5,649	4.65
Louiseville	2,365	3,542	3,500	1,677,267	479	10,876	32,522	43,398	12.40	12,647	1,515	4.04
Magog (Nov. 30, 1943)	6,302	9,034	8,849	2,792,025	316	51,970	55,840	107,810	12.18	24,327 [7]	*m*	2.75
Matane*	4,757	4,633	5,600	2,140,402	372	17,218	22,267	39,485	7.05	7,300	10,084	3.10
Megantic	3,911	4,560	4,678	1,481,792	317	19,662	32,987	52,609	11.25	41,556	7,781	10.55
Montmagny	3,927	4,585	4,700	1,566,609	333	14,871	46,401	61,272	13.04	15,912	4,127	4.26

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

* Municipal information as at December 31, 1942.
¶ See Note, page 25.
(C.) Catholic schools.
(V.) Village.

(*m*) Included with municipal.
(*w*) Includes water taxes.
(1) Under Montreal Metropolitan Commission.
(2) Includes consolidated arrears.
(3) Not including sales tax.
(4) After deducting reserve of $4,450.
(5) Not including business or sales tax.
(6) Not including business or sales tax and after deducting reserve of $6,249.
(7) After deducting reserve of $4,655.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942 or 1943

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT					SCHOOL DISTRICTS ¶					C.—Catholic P.—Protestant
	Waterworks	Electric Light and Power	Others	Gross Total Amount	Gross Total Per Capita	Assessed Value for Taxation	Tax Levy	Debenture Debt	Sinking Funds	Temporary Loans	
QUEBEC											
Amos*	$150,000	$	$	$150,000	$ 52.59	$1,774,130	$18,338	$	$	$ 3,093	C. and P.
Arvida	*See page 10*										
Asbestos (Sept. 30, 1942)	283,646*v, y*	82,590*v* [3]	.....	366,236	64.84	2,661,540	37,056	91,500	.....	.....	C. and P.
Aylmer	327,253*v, y*	.....	.....	327,253	100.23	?	25,516	56,697	9,170	3,000	C. and P.
Bagotville	188,612*v, y*	314,060*v*	.....	502,672	137.72	971,759	20,536	130,300	.....	.....	C.
Baie St. Paul*	.....	.....	.....	.....	.....	300,325	6,006	40,600	.....	.....	C.
Beauharnois	124,650*x*	.....	.....	124,650	27.70	2,756,228	22,286	137,400	13,557	.....	C.
Beauport*	360,778*v, y*	.....	.....	360,778	86.83	2,186,986	19,834	34,300	.....	10,685	C. and P.
Berthier (Berthierville)*	125,100*v, y*	.....	.....	125,100	45.54	1,535,785	9,215	27,500	.....	.....	C.
Black Lake	100,000*x*	.....	.....	100,000	33.33	1,158,080	12,739	86,200	.....	.....	C.
Buckingham*	302,653*v, y*	142,000*v* [3]	.....	444,653	102.24	3,383,223	34,323	16,000	.....	.....	C. and P.
Cap de la Madeleine	*See page 10*										
Charny*	.....	.....	.....	.....	.....	609,300	8,530	4,500	.....	.....	C.
Coaticook	128,150	259,500	.....	387,650	83.04	2,403,375	22,253	41,700	.....	2,000	C. and P.
Donnacona	.....	.....	.....	.....	.....	2,836,500	*m*	86,833	.....	.....	C. and P.
Dorval	304,000	65,000	.....	369,000	141.92	2,883,364	22,275	104,500	56,934	7,852	C.
Drummondville	*See page 10*	.....	.....	.....	.....	.....	.....	.....	.....	.....	C. and P.
East Angus*	204,219*v, y*	.....	.....	204,219	70.46	2,867,050	26,775	29,600	.....	1,000	C. and P.
Farnham	133,740 [4]	[5]	.....	133,740	31.41	2,647,655	27,522	88,500	.....	.....	C. and P.
Giffard*	254,366*v, y*	.....	.....	254,366	63.73	1,424,767	14,248	22,500	.....	2,000	C.
Grandmere (Jan. 31, 1944)	182,135	79,569	.....	261,704	29.69	15,855,107	133,183	524,900	62,154	.....	C.
Iberville*	266,477*v, y*	.....	.....	266,477	72.02	1,529,655	17,726	42,300	.....	.....	C. and P.
Jonquiere	*See page 10*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Kenogami	212,595	.....	.....	212,595	21.20	8,321,173	86,185	153,000	.....	12,216	C. and P.
Lachute*	289,136*v, y*	.....	.....	289,136	54.24	1,530,390C.	33,138	52,419	.....	.....	C. and P.
La Malabie*	72,215*v, y*	.....	.....	72,215	30.83	1,761,044	15,849	29,100	.....	752	C.
Laprairie*	204,597*v, y*	52,630*v*	.....	257,227	81.66	1,072,045	11,612	26,500	.....	2,500	C. and P.
La Salle [1]	264,679*v*	13,008*v*	.....	277,687	50.36	9,559,448	74,833	253,800	38,000	.....	C. [2]
La Tuque	*See page 10*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lauzon*	271,232	.....	.....	271,232	32.09	3,319,763	24,898	1,000	.....	.....	C.
Laval des Rapides	257,688*v, y*	.....	.....	257,688	79.05	1,229,310	13,560	46,300	.....	.....	C. and P.
Longueuil*	825,153*v, y*	.....	.....	825,153	99.41	5,299,394	46,912	114,262	.....	.....	C. and P.
Loretteville	349,536*v, y*	.....	.....	349,536	128.41	1,500,239C.	14,674	15,500	.....	11,000	C. and P.
Louiseville	127,650	.....	.....	127,650	36.47	1,677,939	10,876	.....	.....	1,450	C. and P.
Magog	12,280	62,000	.....	74,280	8.39	4,374,820	51,970	153,950	.....	.....	C. and P.
Matane*	179,700	.....	.....	179,700	32.09	2,459,636	17,218	41,900	.....	5,500	C.
Megantic	14,014	294,337	.....	308,351	65.91	1,483,665	19,662	14,600	.....	600	C. and P.
Montmagny	169,374*v, y*	.....	.....	169,374	36.04	1,565,319	14,871	83,600	.....	2,450	C.

¶ As at June 30, 1943. School taxes, debt and sinking fund figures are included with municipal figures only in order to make possible a general comparison with towns in other provinces. The fiscal year, and in some cases the boundaries of the school districts do not coincide. They usually are administered by separate boards, which levy and collect their own taxes. For tax arrears of schools, see page 23.

* Municipal information as at December 31, 1942.

(C.) Catholic.

(*v*) At asset value.
(*x*) Approximate.
(*y*) Waterworks and sewers.
(1) Under Montreal Metropolitan Commission.
(2) Protestant schools included with Lachine Protestant school board.
(3) Electric light and gas.
(4) Sinking fund on hand for waterworks debt, $60,354.
(5) In addition, there is a contingent liability of $100,000 in respect of the electric light plant purchased by Southern Canada Power Co.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942 or 1943

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED				ACCUMULATED TAX ARREARS		
	Dominion Census		Municipality's Report			School District	Municipal Only	Combined Total ¶		Municipal Only	School Only	Combined
	1931	1941	1943	Amount	Per Capita	Amount	Amount	Amount	Per Capita	Amount	Amount	Per Capita
QUEBEC												
Montreal East[1]*	2,242	2,355	2,410	$13,615,962	$5,650	$60,924	$338,860	$399,784	$165.88	$42,460	$ 5,119	$19.74
Montreal North[1]*	4,519	6,152	6,379	2,433,365	381	[5]	162,713	162,713	25.51	42,584	[5]	6.68
Montreal West[1]*	3,190	3,474	3,500	6,835,901	1,953	124,547	137,494	262,041	74.87	32,254	20,046	14.94
Montmorency (V)*	4,575	5,393	5,547	1,051,416	190	22,019	36,352	58,371	10.52	10,297	3,750	2.53
Mount Royal[1]*	2,174	4,888	5,533	9,434,822	1,705	102,239	245,583	347,822	62.86	54,016	13,953	12.28
Mont Joli	3,143	3,533	3,350	919,105	274	18,563	18,355*	36,918	11.02	12,612	13,806	7.88
Mont Laurier (V)*	2,394	2,661	2,569	850,313	331	9,320	10,190	19,510	7.59	904	3,069	1.55
Nicolet	2,868	3,751	3,079	803,700	261	12,893	16,830	29,723	9.65	12,632	7,170	6.43
Noranda (May 31, 1944)	2,246	4,576	5,500	8,479,124	1,542	87,146	71,542	158,688	28.85	6,551[3]	7,687	2.59
Point a Gatineau (V)*	2,282	2,230	2,310	581,914	252	12,111	11,428	23,539	10.19	10,456	10,396	9.03
Pointe aux Trembles[1]*	2,970	4,314	5,479	2,762,720	504	37,166	126,396	163,512	29.84	42,291	4,310	8.51
Pointe Claire*	4,872	4,536	4,967	5,670,385	1,141	55,567	145,665	201,232	40.51	55,890	28,652	17.01
Port Alfred (June 30, 1942)	2,342	3,243	3,150	7,469,802	2,371	61,500	46,245	107,745	34.20	5,006	11,355	5.19
Priceville (V)*	2,310	2,321	2,301	584,946	254	?	4,913	?	?	1,625	13,914	6.75
Richmond (Sept. 30, 1942)	2,596	3,082	3,262	1,815,005	556	22,825	29,639	52,464	16.08	10,020	9,751	6.06
Rimouski*	5,589	7,009	7,200	5,097,803	708	20,827	47,087	67,914	9.43	22,407	14,453	5.12
Riviere du Loup	8,499	8,713	8,260*	3,620,390	438	68,690	88,917	157,607	19.07	66,137[4]	33,991[4]	12.11
Roberval*	2,770	3,220	3,102	1,416,885	457	12,744	21,372	34,116	11.00	12,811	5,667	5.96
Rouyn	3,225	8,808	.....	*See page 8*	.....	.....	.....	.....	.....	.....	.....	.....
Saindon (V)*	2,355	2,115	1,950	442,200	183	10,371	8,681	19,052	9.77	3,169	3,873	3.61
Ste. Agathe des Monts*	2,949	3,308	3,200	2,068,040	646	23,233	42,766	65,999	20.62	18,814	15,646	10.77
Ste. Anne de Bellevue	2,417	3,006	3,184	2,668,358	838	18,386	25,664	44,050	13.83	4,913	7,202	3.80
St. Joseph d'Alma	3,970	6,449	6,700	1,675,738	250	35,048	33,332	68,380	10.21	5,594	7,530	11.24
St. Jerome (Terrebonne)	8,967	11,329	.....	*See page 8*	.....	.....	.....	.....	.....	.....	.....	.....
St. Joseph (Drummond Co.)[2]	2,812	5,556	5,700	1,415,900	248	21,058	26,019	47,077	8.26	14,492	12,074	4.66
St. Lambert	6,075	6,417	6,678*	7,920,844	1,186	88,275	194,839[6]	283,114	42.39	26,246[6]	22,029	7.23
St. Laurent[1]*	5,348	6,242	7,607	4,736,349	623	56,481	191,274	247,755	32.57	67,724	33,706	13.33
St. Pierre[1]	4,185	4,061	4,447	3,811,137	857	37,361	116,236*w*	153,597	34.54	12,939*w*	8,702	4.86
Ste. Therese*	3,292	4,659	4,700	1,814,500	386	30,175	38,946	69,121	14.71	5,703	9,846	3.31
Terrebonne*	1,955	2,209	2,300	1,320,640	574	6,439	17,298	23,737	10.32	7,840	1,811	4.20
Val d'Or*	.....	4,385	5,000	3,035,682	607	59,134	69,578	128,712	64.36	27,405	27,839	11.05
Victoriaville	6,213	8,516	.....	*See page 8*	.....	.....	.....	.....	.....	.....	.....	.....
Waterloo	2,193	3,173	3,650	1,606,116	440	17,695	35,950*w*	53,645	14.65	6,533*w*	4,134	2.92
Windsor*	2,720	3,368	3,392	1,587,917	468	17,136	21,995	39,131	11.54	5,585	1,745	2.16

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

* Municipal information as at December 31, 1942.
¶ See Note, page 25.
(V.) Village.

(*w*) Includes water taxes.
(1) Under Montreal Metropolitan Commission.
(2) Formerly known as St. Joseph de Grantham.
(3) After deducting reserve of $6,000.
(4) After deducting reserve of $43,000 for municipal taxes and $9,000 for school taxes.
(5) Annexed to Montreal for school purposes.
(6) Not including water taxes.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942 or 1943

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT					SCHOOL DISTRICTS ¶					C.—Catholic P.—Protestant
	Waterworks	Electric Light and Power	Others	Gross Total Amount	Gross Total Per Capita	Assessed Value for Taxation	Tax Levy	Debenture Debt	Sinking Funds	Temporary Loans	
QUEBEC											
Montreal East[1]*	$744,901*v, y*	$	$	$744,901	$309.08	$21,898,390	$60,924	$234,328	$	$	C. and P.
Montreal North[1]*	1,040,670*v, y*	.....	.....	1,040,670	163.14	——— Annexed to Montreal for School Purposes ———					
Montreal West[1]*	68,000	117,000	.....	185,000	52.86	9,700,398	124,547	511,669	.....	9,038	C.
Montmorency*	84,286*v, y*	.....	.....	84,286	15.19	2,201,932	22,019	59,700	.....	.....	C.
Mount Royal[1]*	1,020,081*v, y*	160,995*v*	.....	1,181,076	213.46	9,409,556	102,239	314,769	20,691	.....	C. and P.
Mont Joli	389,200	.....	.....	389,200	116.18	844,512	18,563[2]	19,300	.....	.....	C.
Mont Laurier*	180,414*v, y*	.....	.....	180,414	70.23	932,046	9,320	18,000	.....	.....	C.
Nicolet	102,084*v*	.....	.....	102,084	33.15	758,420	12,893	46,300	.....	.....	C.
Noranda	295,700	.....	.....	295,700	53.76	5,881,657	87,146	213,300	.....	.....	C. and P.
Point a Gatineau*	55,000*v, y*	10,000*v*	.....	65,000	28.14	583,045	12,111	38,000	.....	.....	C.
Pointe aux Trembles[1]*	279,689*v, y*	47,224*v*	.....	326,913	59.66	2,687,711	37,166	371,700	.....	.....	C.
Pointe Claire*	747,695*v, y*	135,509*v*	.....	883,204	177.79	5,324,530	55,567	144,300	48,003	15,000	C. and P.
Port Alfred*	267,912*v, y*	.....	.....	267,912	85.05	7,235,302	61,500	140,900	.....	11,660	C.
Priceville*	63,385*v, y*	.....	.....	63,385	27.55	725,637	?	4,323	.....	.....	C.
Richmond*	124,029*v, y*	.....	.....	124,029	38.02	2,278,083	22,825	81,700	.....	33,820	C. and P.
Rimouski*	385,600	.....	.....	385,600	53.55	3,476,702	20,827	60,000	8,807	8,000	C.
Riviere du Loup	415,073	202,916	.....	617,989	74.79	3,697,520	68,690	269,000	.....	.....	C. and P.
Roberval*	88,575*v, y*	.....	.....	88,575	28.55	1,416,035	12,744	21,227	.....	9,650	C.
Rouyn	*See page 10*	.....	.....	.....	.....	.....	.....	.....	.....	.....	C.
Saindon*	64,000*v, y*	.....	.....	64,000	32.82	735,730	10,371	25,300	.....	6,697	C.
Ste. Agathe des Monts*	338,219*v, y*	253,947*v*	.....	592,166	185.05	1,618,775	23,233	46,000	.....	.....	C.
Ste. Anne de Bellevue	285,000[3]	.....	.....	285,000	89.51	2,668,358	18,386	22,196	.....	.....	C. and P.
St. Joseph d'Alma	188,203	73,385	.....	261,588	39.04	1,571,473	35,048	182,300	33,425	.....	C.
St. Jerome (Terrebonne Co.)	*See page 10*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
St. Joseph (de Grantham)	185,915*v, y*	.....	.....	185,915	32.62	1,403,875	21,058	57,400	.....	22,500	C.
St. Lambert	506,785*v*	47,096*v*	485,000*h*	1,038,881	155.55	6,868,671	88,275	339,300	.....	19,500	C. and P.
St. Laurent[1]*	389,526*v, y*	.....	.....	389,526	51.20	5,584,230	56,481	310,306	.....	3,627	C.
St. Pierre[1]*	.....	.....	.....	.....	.....	1,432,754	37,361	156,700	.....	8,702	C.
Ste. Therese*	195,727*v, y*	.....	.....	195,727	41.64	2,187,125	30,175	69,233	.....	13,803	C. and P.
Terrebonne*	29,705	17,373	.....	47,078	20.47	1,389,225	6,439	.....	.....	7,100	C. and P.
Val d'Or*	446,145*v, y*	.....	.....	446,145	89.23	3,075,958	59,134	139,283	.....	.....	C. and P.
Victoriaville	*See page 10*	.....	.....	.....	.....	.....	.....	.....	.....	.....	C.
Waterloo	47,500	.....	.....	47,500	13.00	1,520,885	17,695	26,400	.....	8,000	C. and P.
Windsor*	182,640*v, y*	.....	.....	182,640	53.84	2,000,630	17,136	36,000	.....	.....	C.

* Municipal information as at December 31, 1942.
¶ See Note, page 25.
(*h*) Housing.
(*v*) At asset value.
(*y*) Waterworks and sewers.
(1) Under Montreal Metropolitan Commission.
(2) Tax levy not reported—tax collection figure used.
(3) Water and light debentures.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED IN 1943		TAXES COLLECTED IN 1943 (Current and Arrears)		1943 TAX LEVY UNPAID AS AT DEC. 31, 1943	ACCUMULATED TAX ARREARS (Incl. 1943 Taxes Unpaid) (After Deducting Reserve, if Any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any)	
	Dominion Census		Town's Report													
	1931	1941	1943	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	% of 1943 Levy	Amount	Amount	Per Capita	Amount	Per Capita
NEW BRUNSWICK				(X)												
Bathurst (Feb. 28–44)	3,300	3,554	4,000	$224,054	$56.01	$2,254,310	$564	$125,748	$31.44	$123,284	98.0%	$?	$23,874[26]	$ 5.97	$	$ .....
Campbellton	6,505	6,748	7,500	‡	.....	4,020,678	536	193,969	25.86	205,323	105.9%	30,496	98,399[2]	13.12	3,280	.44
Chatham	4,017	4,082	4,082[1]	‡	.....	1,292,400	317	78,083	19.13	85,045	109.0%	?	58,879[3]	14.42	.....	.....
Dalhousie	3,974	4,508	4,508[1]	‡	.....	1,306,260	290	134,100	29.75	137,428	102.5%	?	26,944[4]	5.98	.....	.....
Edmundston	6,430	7,096	7,300	489,656	67.07	4,309,450	590	280,522	38.43	280,443	99.9%	16,596	36,274[5]	7.86	.....	.....
Fredericton	8,830	10,062	12,000	*See page 8A*		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Newcastle	3,383	3,781	3,800	‡	.....	1,684,685	443	81,218	21.39	88,657	109.2%	14,886	39,904[6]	10.50	2,398	.63
Sackville	2,234	2,489	2,450	10,085	4.12	1,109,650	453	81,919	33.44	84,451	103.1%	4,887	2,298[7]	.94	.....	.....
Sussex (Oct. 31, 1943)	2,252	3,027	3,027	66,332	21.91	1,069,150	353	59,109	19.53	59,510	100.7%	1,411	10,166	3.36	.....	.....
St. Stephen	3,437	3,306	4,500	84,117	18.70	2,217,500	493	106,360	23.64	115,830	108.9%	19,701	33,308[8]	7.40	.....	.....
Woodstock	3,259	3,593	4,517	77,000	17.04	2,345,600	519	87,135	19.29	92,637	106.1%	14,627	25,393[9]	9.27	1,881	.42
NOVA SCOTIA																
Amherst	7,450	8,620	11,000	383,163	34.83	3,941,915	358	181,514	16.50	200,402	110.4%	25,779	34,503[10]	3.14	6,826	.62
Bridgewater	3,262	3,445	3,445	199,396	57.88	1,608,535	467	70,376	20.43	71,294	101.3%	6,550	9,298	2.70	.....	.....
Dartmouth	9,100	10,847	17,246	*See page 8A*		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dominion	2,846	3,279	3,300	83,815	25.40	398,465	121	40,691	12.33	43,084	105.9%	14,197	18,509[11]	5.61	267	.08
Inverness (Dec. 31–42)	2,900	2,975	2,946	30,630	10.40	394,635	134	35,287	11.98	30,697	87.0%	13,216	18,788[27]	6.38	.....	.....
Kentville	3,033	3,928	4,000	142,543	35.64	1,463,935	366	74,750	18.69	79,476	106.3%	2,630	14,726[12]	3.68	.....	.....
Liverpool	2,669	3,170	3,200	129,177	40.37	1,494,000	467	61,478	19.21	63,306	103.0%	1,603	737[13]	.23	.....	.....
Lunenburg	2,727	2,856	2,833	36,963	13.05	1,576,216	556	78,032	27.54	76,698	98.3%	2,398	1,215[14]	.43	.....	.....
New Glasgow	8,858	9,210	9,500	376,767	39.66	5,669,175	597	188,779	19.87	213,933	113.3%	19,900	67,880	7.15	1,552	.16
New Waterford	7,745	9,302	10,000	*See page 8A*		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
North Sydney	6,139	6,836	6,836[1]	169,814	24.84	2,195,190[28]	321	123,781	18.11	?	.....	?	40,782[15]	5.97	23,973	3.51
Parrsboro	2,455	1,971	1,953	37,539	19.22	426,905	218	31,831	16.30	34,291	107.7%	6,668	9,590[16]	4.91	407	.21
Pictou	3,152	3,069	7,000	156,248	22.32	1,512,955	216	70,840	10.12	71,753	101.3%	3,754	3,503[17]	.50	260	.....
Springhill	6,355	7,170	7,170	183,068	25.53	1,180,685	165	128,549	17.93	129,778	100.9%	24,882	49,364[18]	6.88	.....	.....
Stellarton	5,002	5,351	5,600	144,188	25.75	2,378,950	425	83,681	14.94	105,926	126.6%	13,491	32,131[19]	5.74	.....	.....
Sydney Mines	7,769	8,198	8,000	137,946	17.24	2,207,780	276	131,046	16.38	138,440	105.6%	40,608	129,086[20]	16.13	5,776	.72
Trenton	2,613	2,699	2,850	15,469	5.43	1,430,460	502	60,666	21.29	64,844	106.9%	5,628	10,968[24]	3.85	.....	.....
Truro	7,901	10,272	10,272	*See page 8A*		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Westville	3,946	4,115	4,200	60,934	14.51	1,245,885	297	64,810	15.43	76,864	118.6%	20,815	51,374[23]	12.23	1,459	.35
Windsor	3,032	3,436	3,400	97,575	28.70	1,561,625	459	93,915	27.62	86,318	91.9%	17,745	27,456[25]	8.07	.....	.....
Yarmouth	7,055	7,790	8,500	218,278	25.68	4,138,150	487	189,468	22.29	210,740	111.2%	24,697	20,549[21]	2.42	.....	.....
PRINCE EDWARD ISLAND																
Summerside	3,750	5,034	5,700	324,164	56.87	3,257,645	572	63,052	11.06	63,572	100.8%	926	6,164[22]	1.08	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

‡ Not segregated.

(1) Population not reported. 1941 census population is used for per capita figures.

(2) After deducting reserve of $68,000.

(3) After deducting reserve of $23,178.

(4) After deducting reserve of $9,597.

(5) After deducting reserve of $21,079.

(6) After deducting reserve of $28,011.

(7) After deducting reserve of $12,046.

(8) After deducting reserve of $8,551.

(9) After deducting reserve of $7,313.

(10) After deducting reserve of $16,527.

(11) After deducting reserve of $18,847.

(12) After deducting reserve of $2,029.

(13) After deducting reserve of $17,611.

(14) After deducting reserve of $2,204.

(15) After deducting reserve of $40,411.

(16) After deducting reserve of $1,597.

(17) After deducting reserve of $1,540.

(18) After deducting reserve of $10,395.

(19) After deducting reserve of $4,248.

(20) After deducting reserve of $75,680.

(21) After deducting reserve of $33,000.

(22) After deducting reserve of $1,200.

(23) After deducting reserve of $25,254.

(24) After deducting reserve of $5,000.

(25) After deducting reserve of $25,975.

(26) After deducting reserve of $15,416.

(27) After deducting reserve of $15,821.

(28) As at December 31, 1942.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools (High and Public) Amount	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (b) Amount	Total Gross Debenture Debt (b) Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand Amount	Total Sinking Funds on Hand Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Per Capita	Floating Debt — Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt — Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)
NEW BRUNSWICK												
Bathurst (Feb. 28, 1943)	$ 33,500	$	$ 548,417	$137.10	18.3%	$215,742	$53.93	$332,675	$ 83.17	$ 45,228 [2]	$ 45,000	$ .....
Campbellton	154,000	.....	1,210,317	161.37	21.5%	554,962	73.99	655,355	87.38	.....	62,312	.....
Chatham	15,000	.....	275,500	67.49	9.0%	90,715	22.22	184,785	45.27	4,992	31,269	.....
Dalhousie	85,000	.....	654,500	145.18	19.4%	67,434	14.96	587,066	130.22	.....	26,328	.....
Edmundston	281,500	.....	1,361,985	186.56	24.9%	323,007	44.24	1,038,978	142.32	35,000	10,000	.....
Fredericton	*See page 9A*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Newcastle	85,000	.....	301,000 [3]	79.22	10.6%	226,124	59.51	74,876	19.71	10,500	30,000	.....
Sackville	.....	.....	320,500	120.82	17.4%	162,479	66.32	158,021	64.50	26,971	.....	.....
Sussex (Oct. 31, 1943)	60,000	.....	151,000	49.88	6.7%	84,668	27.97	66,332	21.91	.....	.....	.....
St. Stephen	22,000	.....	421,000	93.56	12.5%	306,883	68.20	114,117	25.36	.....	.....	.....
Woodstock	5,000	.....	133,000 [1]	29.44	3.9%	.....	.....	133,000	29.44	.....	.....	.....
NOVA SCOTIA												
Amherst	19,750	.....	771,300	70.11	9.3%	373,285	33.93	398,015	36.18	.....	.....	.....
Bridgewater	88,300	.....	816,348	236.96	31.6%	329,531	95.65	486,817	141.31	4,788	10,290	.....
Dartmouth	*See page 9A*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dominion	.....	.....	119,200	36.12	4.8%	21,026	6.37	98,174	29.75	.....	1,234	.....
Inverness (Dec. 31, 1942)	.....	.....	53,000	17.99	2.4%	10,586	3.59	42,414	14.40	.....	2,948	.....
Kentville	117,500	.....	413,444	103.36	13.8%	164,603	41.15	248,841	62.21	.....	18,731	.....
Liverpool	61,000	.....	373,700	116.78	15.6%	129,352	40.42	244,348	76.36	.....	9,775	.....
Lunenburg	47,000	.....	227,000	80.13	10.7%	122,077	43.09	104,923	37.04	.....	.....	.....
New Glasgow	189,000	.....	1,108,950	116.73	15.6%	720,104	75.80	388,846	40.93	.....	.....	.....
New Waterford	*See page 9A*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
North Sydney	25,000	.....	356,000	52.08	6.9%	118,706	17.37	237,294	34.71	.....	.....	.....
Parrsboro	12,500	.....	121,500	62.21	8.3%	39,458	20.20	82,042	42.01	.....	.....	.....
Pictou	104,233	.....	357,333	51.04	6.8%	122,187	17.45	235,146	33.59	.....	.....	.....
Springhill	68,100	.....	384,200	53.58	7.1%	144,090	20.09	240,110	33.49	.....	30,629	.....
Stellarton	57,000	.....	331,500	59.20	7.9%	153,649	27.44	177,851	31.76	.....	.....	.....
Sydney Mines	23,000	.....	239,000	29.87	4.0%	56,394	7.05	182,606	22.82	.....	.....	.....
Trenton	37,000	.....	149,300	52.39	7.0%	133,831	46.96	15,469	5.43	.....	.....	.....
Truro	*See page 9A*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Westville	60,000	.....	207,600	49.43	6.6%	82,847	19.73	124,753	29.70	.....	6,859	.....
Windsor	54,000	.....	269,900	79.38	10.6%	138,019	40.59	131,881	38.79	4,677	52,671	.....
Yarmouth	120,000	.....	685,500	80.65	10.8%	159,035	18.71	526,465	61.94	.....	.....	.....
PRINCE EDWARD ISLAND												
Summerside	60,000	.....	765,000	134.21	17.9%	375,575	65.89	389,425	68.32	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(x) Approximate.

(1) In addition, guaranteed bonds of $22,000.

(2) Dominion of Canada 2% Loan.

(3) In addition, guaranteed bonds of $16,500.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
	Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita	Public Utilities	Amount	Per Capita	Waterworks	Electric Light and Power	Others
NEW BRUNSWICK												
Bathurst (Feb. 28, 1944)	$184,000	$	$ 10,917	$	$194,917	$48.73	$ 86,296	$108,621	$27.16	$ 2.391D [2]	$	$ .....
Campbellton	105,000	50,000	34,317	.....	189,317	25.24	‡	‡	.....	719D	35,311S	.....
Chatham	122,000*y*	19,500	.....	5,000*f*	146,500	35.88	‡	‡	.....	1,090D [2]	.....	208*f*
Dalhousie	253,000 [3]	15,000 [3]	.....	.....	268,000	59.45	‡	‡	.....	?	?	.....
Edmundston	242,500	447,500	9,322	.....	699,322	95.79	150,000	549,322	75.25	746S [1]	46,358S [1]	.....
Fredericton	*See page 10A*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Newcastle	81,000	.....	.....	.....	81,000	21.32	‡	‡	.....	?	?	.....
Sackville	249,000*y*	.....	.....	.....	249,000	101.63	101,064	147,936	60.38	485D	.....	.....
Sussex (Oct. 31, 1943)	24,000	.....	.....	.....	24,000	7.92	24,617	.....	.....	3,541S	28,628S	.....
St. Stephen	282,000	.....	.....	.....	282,000	62.67	252,000	30,000	6.66	2,711S	.....	.....
Woodstock	56,000	.....	.....	.....	56,000	12.40	.....	56,000	12.40	3,900S	.....	.....
NOVA SCOTIA												
Amherst	70,500	.....	.....	.....	70,500	6.41	55,648	14,852	1.35	2,054S	.....	.....
Bridgewater	120,400	278,248	.....	.....	398,648	115.72	111,227	287,421	83.43	2,087S	21,538S	.....
Dartmouth	*See page 10A*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dominion	16,000	.....	.....	.....	16,000	4.85	1,641	14,359	4.35	1,394D	1,553S	.....
Inverness (Dec. 31, 1942)	17,000*y*	.....	.....	.....	17,000	5.77	5,216	11,784	4.00	425S	.....	.....
Kentville	151,844	.....	.....	.....	151,844	37.96	45,546	106,298	26.57	9,973S	5,399S	.....
Liverpool	144,000	67,900	.....	.....	211,900	66.22	96,729	115,171	35.99	1,546D	19,408S	.....
Lunenburg	54,000	42,000	.....	.....	96,000	33.89	28,040	67,960	23.99	3,812S	4,530S	.....
New Glasgow	349,400	.....	.....	.....	349,400	36.78	337,321	12,079	1.27	?	.....	.....
New Waterford	*See page 10A*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
North Sydney	73,000	.....	.....	.....	73,000	10.68	5,520	67,480	9.87	2,958S	.....	.....
Parrsboro	51,500	23,500	.....	.....	75,000	38.40	30,497	44,503	22.79	137S	2,928S	.....
Pictou	117,900	.....	.....	.....	117,900	16.84	39,002	78,898	11.27	8,551S	9,319S	.....
Springhill	58,000	.....	.....	.....	58,000	8.09	958	57,042	7.96	3,228S	.....	.....
Stellarton	61,000	.....	.....	.....	61,000	10.89	27,337	33,663	6.01	1,989S	.....	.....
Sydney Mines	88,500	.....	.....	.....	88,500	11.06	43,840	44,660	5.58	1,371S	.....	.....
Trenton	68,000	.....	.....	.....	68,000	23.86	71,744	.....	.....	1,261D	.....	.....
Truro	*See page 10A*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Westville	80,000	.....	.....	.....	80,000	19.05	16,181	63,819	15.19	.....	.....	.....
Windsor	100,000	.....	.....	.....	100,000	29.41	65,694	34,306	10.09	4,689S	.....	.....
Yarmouth	370,000*y*	.....	.....	.....	370,000	43.53	61,813	308,187	36.26	11,583S	.....	.....
PRINCE EDWARD ISLAND												
Summerside	20,000*y*	200,000	.....	.....	220,000	38.60	154,739	65,261	11.45	5,023S	34,743S	.....

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

‡ Not segregated.
(*f*) Ferries.
(*y*) Waterworks and sewers.
(S) Surplus.
(D) Deficit.
(1) After deducting operating expenses and debenture interest only.
(2) After deducting operating expenses only.

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GOVT PUBNS

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY (a)	POPULATION 1943	AREA IN SQUARE MILES	ASSESSED VALUE FOR TAXATION (b)	TAXES LEVIED	TOTAL TAXES COLLECTED DURING THE YEAR	TAX ARREARS (Not Including Tax Sale Lands or Certificates)	GROSS DEBENTURE DEBT		SINKING FUNDS ON HAND	BANK LOANS
							Public Utilities (c)	Total (Including Public Utilities)		
BRITISH COLUMBIA (Districts)										
Chilliwhack	8,600	104.84	$4,467,995	$133,006	$137,411	$ 11,685	$	$ 51,750	$ 6,092	$ 18,000
Coldstream	900	26.56	784,483	21,182	23,668	1,747	.....	.....	.....	.....
Coquitlam	8,500	58.00	1,410,162	67,293	71,216	16,686	23,219	88,030	15,261	18,828[14]
Delta	4,000	65.62	4,467,869	114,628	118,934	12,147	530,000	651,010	343,921	9,635*p*
Esquimalt (s)	4,000	2.34	2,233,776	85,544	89,541	9,008	.....	412,000	235,833	7,488*p*
North Vancouver (s)	6,500	75.00	3,119,787	181,234	190,365	98,849	422,300	2,111,341	1,089,341	18,008*p*
Oak Bay	10,000	4.00	7,764,290	243,612	245,042	14,087	.....	377,315	115,260	.....
Penticton	6,500	11.01	2,873,524	127,649	134,543	12,298	277,051	863,421	591,844	.....
Richmond	10,500	46.87	6,844,484	175,047	192,819	26,104	798,500	1,135,900	525,409	.....
Saanich (s)	21,000	70.31	10,110,542	334,533	340,841	40,695	733,786	826,786	632,497	20,000
Summerland	2,300	20.31	1,023,779	27,507	29,387	3,075	212,005	337,005	123,047	.....
West Vancouver	9,000	38.00	4,104,231	257,960	284,573	51,082	318,357	1,365,057	686,327	.....
MANITOBA (All Rural)										
Albert	1,307*d*	288.00	1,305,340	37,800	48,290	61,265	.....	114,272*v*	.....	.....
Assiniboia	1,968*d*	33.82	697,135	39,007	40,599	14,705[1]	.....	275,738[15]	.....	.....
Birtle	1,795*d*	324.00	1,931,900	55,323	82,244	35,208	.....	67,728*v*	.....	.....
Cameron	1,207	287.00	2,122,140	39,006	57,179	20,215[2]	.....	64,968*v*	.....	.....
Dauphin	6,000	568.63	2,303,992	99,323	128,274	46,449	.....	81,615*v*	.....	.....
Dufferin	3,177*d*	357.66	3,938,740	99,453	120,477	11,697[3]	.....	156,054*v*	35,207	.....
Fort Garry (s)	4,453*d*	26.87	1,942,580	113,919	135,166	30,114	60,004*w*	905,313*w*[16]	289,129	.....
Kildonan East (s)	8,350*d*	3.23	2,845,605	212,196	231,564	63,306	.....	230,320*w*[12]	87,487[13]	.....
Kildonan West (s)	6,110*d*	2.96	1,947,235	153,052	147,494	38,559	[10]	1,045,765*w*	37,537	.....
Kildonan North (s)	1,946*d*	9.26	643,755	36,722	42,563	14,035	.....	53,673	.....	.....
Macdonald	3,051	429.21	4,334,835	136,426	184,204	9,912[4]	.....	282,257*v*	100,197	.....
Miniota	2,000	324.00	2,630,950	69,199	94,147	50,309	.....	64,981*v*	.....	.....
Minitonas	3,557	456.44	1,679,920	68,760	110,668	.....[5]	.....	66,882*v*	.....	.....
Pipestone	2,500	432.00	3,093,500	77,872	132,962	54,320[6]	.....	82,751*v*	.....	.....
Portage la Prairie	6,256	740.64	8,080,150	152,410	190,379	47,802	.....	59,296*v*	.....	.....
Rockwood	4,280	447.24	1,959,990	114,910	131,384	59,915[7]	.....	76,520*v*	.....	.....
Springfield	4,901	624.78	3,284,520	143,411	167,806	53,652[8]	2,958	143,122*v*	.....	.....
Swan River	5,444*d*	635.09	3,512,260	111,672	157,146	71,055	.....	42,009*v*	.....	.....
St. Andrews	3,558	283.35	2,945,725	119,195	137,288	53,052[9]	.....	76,976*v*	.....	.....
St. James (s)	14,139	7.98	4,241,240	304,178	336,484	72,759	8,238	2,928,236*w*	.....	.....
St. Vital (s)	11,384	22.57	4,313,885	271,854	304,044	60,468[11]	[10]	1,243,824*w*	.....	.....
Wallace	2,275*d*	429.50	2,002,605	74,980	99,626	49,202	.....	89,035*v*	.....	.....
Westbourne	3,179*d*	486.00	1,848,490	73,414	86,430	29,814	.....	87,750*v*	.....	.....
Woodworth	2,071*d*	309.88	1,980,800	74,724	118,334	59,128	.....	85,996*v*	.....	.....

(a) These figures have not been put on a per capita basis, as present standards cannot be fairly applied to rural municipalities. They might apply more nearly to suburban municipalities.
(b) Improvements as a rule are not fully taxed in Western municipalities. The figures below are the amounts taxed.
(c) Includes housing debts.
(d) Dominion census population, 1941.
(p) Provincial Government loan.
(v) Not inclusive of school debt.

(w) Includes municipality's share of Greater Winnipeg Water District *net* debt, which is largely carried by taxation. The amount for each municipality is as follows:

Fort Garry	$ 60,004
Kildonan East	126,861
Kildonan West	84,030
St. James	178,486
St. Vital	151,438

(s) Indicates municipality suburban or partly suburban in character.

(1) After deducting reserve of $5,589.
(2) After deducting reserve of $2,967.
(3) After deducting reserve of $13,812.
(4) After deducting reserve of $50,135.
(5) Tax arrears of $56,972, more than covered by reserve of $63,980.
(6) After deducting reserve of $16,702.
(7) After deducting reserve of $11,884.
(8) After deducting reserve of $5,807.
(9) After deducting reserve of $4,080.
(10) Debt consolidated.
(11) After deducting reserve of $20,000.
(12) In addition, debenture principal in arrears, $651,608; and interest postponed, $69,981. East Kildonan School District debt, $352,984, and sinking funds on hand for same, $77,925.
(13) In addition, housing fund cash and investments, $62,540.
(14) Includes $6,328 liability to Provincial Government.
(15) Includes $39,507 St. Charles School District debt. In addition, arrears of interest, $144,036.
(16) Includes $294,376 principal in arrears.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

COUNTY (a)	POPULATION (1943) (In Area Liable for County Rates) Rural	Urban	AREA IN SQUARE MILES (b)	ASSESSED VALUE FOR LOCAL TAXATION (In Area Liable for County Rates) (c)	TAXES LEVIED (d)	TOTAL TAXES COLLECTED DURING THE YEAR (e)	TAXES REMAINING UNCOLLECTED DECEMBER 31 (e)	GROSS DEBENTURE DEBT (f)	SINKING FUNDS	FLOATING DEBT (Treasury Notes, Bank Loans, Bank Overdrafts)
ONTARIO										
Brant	16,590	4,524	338	$19,626,800	$103,041	$103,041	$	$	$	$150,000
Bruce	22,293	15,582	1,467	30,780,930	227,706	227,706	.....	.....	.....	35,000
Carleton	34,239	10,516	885	26,708,286	384,097	384,097	.....	522,942	.....	40,000
Dufferin	9,040	4,122	561	13,364,550	109,969	95,991	28,731	138,711 [8]	.....	.....
Elgin	19,538	6,214	717	30,235,345	221,032	221,032	.....	.....	.....	.....
Essex	43,899	24,203	659	51,693,612	258,762	248,742	10,220	20,889	.....	.....
Frontenac	16,564	992	1,072	7,246,850	122,111	133,104	55,133	29,827	.....	65,000
Grey	28,790	11,482	1,673	25,764,376	266,920	266,920	.....	265,000 [2]	242,028	.....
Haldimand	12,046	8,497	446	12,204,974	196,367	196,367	.....	40,371	.....	70,000
Haliburton	5,648	.....	1,486	1,272,500	13,743	16,683	713	.....	.....	.....
Halton	12,748	14,683	356	31,913,780	188,167	163,224	135,209	126,817	.....	114,177
Hastings	25,701	7,690	1,707	18,282,800	204,770	241,349	26,447	.....	.....	.....
Huron	26,783	14,550	1,260	54,258,666	274,513	274,513	.....	.....	.....	25,000
Kent	30,306	15,049	915	39,828,700	336,951	336,951	.....	.....	.....	92,000
Lambton	23,840	9,282	1,121	30,266,000	179,756	179,756	.....	.....	.....	47,000
Lanark	12,154	11,259	1,059	17,507,562	197,215	230,714	16,959	216,613	.....	55,000
Leeds and Grenville	22,485	5,072	1,162	17,672,000	223,324	225,121	10,471	52,756	.....	.....
Lennox and Addington	11,696	4,046	700	9,637,295	123,600	116,791	16,794	.....	.....	30,000
Lincoln	21,507	10,298	300	19,000,000	251,887	259,198	.....	43,400	24,265	3,396
Middlesex	36,831	6,030	1,191	51,045,045	408,360	414,118	2,727	120,830	.....	.....
Norfolk	20,250	12,047	625	30,327,300	261,001	261,001	.....	99,069	.....	.....
Northumberland and Durham	28,876	21,066	1,281	35,484,700	318,989	318,989	.....	275,424	.....	10,709
Ontario	26,026	9,135	803	23,862,013	286,649	290,949	.....	251,802	.....	17,300
Oxford	23,048	6,712	743	28,790,200	235,057	235,057	.....	6,585	.....	.....
Peel	21,087	9,722	454	21,178,296	144,445	141,081	3,365	59,904 [4]	.....	51,000
Perth	20,552	5,710	836	35,289,166	200,447	200,447	.....	.....	.....	.....
Peterborough	16,821	2,969	907	11,038,680	121,577	128,232	16,755	24,428	.....	47,000
Prescott and Russell	29,526	11,317	835	20,555,591	255,490	271,529	61,140	101,407	.....	175,000
Prince Edward	9,670	5,322	370	12,000,000	128,805	128,805	.....	17,472	.....	75,000
Renfrew	25,561	25,231	1,700	28,399,230	242,621	277,093	59,287	98,646	.....	51,700
Simcoe	36,220	45,584	1,533	59,566,000	304,554	298,395	27,264	..... [5]	.....	40,000
Stormont, Dundas and Glengarry	45,556	22,267	1,213	40,240,299	382,025	383,935	.....	189,232	.....	.....
Victoria	11,837	10,386	941	19,667,227	167,299	186,833	16,200	105,327	.....	52,500
Waterloo	23,016	23,546	490	47,527,000	178,226	178,226	.....	11,897	.....	.....
Welland	36,596	26,060	355	42,853,244	268,029	268,029	.....	250,000 [9]	255,398	.....
Wellington	21,814	10,420	988	36,284,438	238,257	244,451	1,338	..... [7]	.....	50,000
Wentworth	27,432	7,555	419	28,318,305	227,396	227,396	.....	120,373	.....	.....
York	215,436	69,892	848	151,129,178	833,035	833,035	.....	677,000 [6]	.....	.....

(a) Standards used for urban municipalities do not apply; therefore figures have not been put on a per capita basis.

(b) Area, population and assessment do not include municipalities separate from the county.

(c) At assessor's value. This property is liable for taxation by the township, village or town within whose limits it lies.

(d) These taxes are levied on the various municipalities within the county and not directly on individuals.

(e) As county rates need not be paid until December 20, after which date interest is charged, it frequently happens that a considerable amount of taxes unpaid at December 31 may be paid at a date early in the next year.

(f) As far as can be ascertained, none of these debts are for public utilities.

(2) In addition, guaranteed debentures of $98,735.

(4) In addition, guaranteed debentures of $142,033.

(5) Guaranteed debentures of $2,315,184.

(6) In addition, guaranteed debentures of $1,298,169.

(7) In addition, guaranteed debentures of $32,897.

(8) In addition, guaranteed debentures of $385,826.

(9) In addition, guaranteed debentures of $161,640.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS (Not Incl. Tax Sale Lands or Certificates)	GROSS DEBENTURE DEBT (b)				RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	DOMINION CENSUS		MUNICIPALITY'S REPORT							SCHOOLS ONLY	PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1943	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT
BRITISH COLUMBIA																	
Alberni	702	1,807	2,000	$ 467,536	$239	$27,964	$13.98	$30,567	$ 5,735	$14,900	$ 55,218	$ 72,618	$ 36.31	7.3%	$ 22,163	$ 11.08	$10,800 [2]
Armstrong	989	977	1,000	536,775	537	21,521	21.52	23,167	2,516	.....	29,806	55,706	55.71	11.1%	35,426	35.43	.....
Courtenay	1,219	1,737	2,000	917,767	459	37,951	18.98	38,973	5,586	8,000	158,000	185,600	92.80	18.6%	140,226	70.11	.....
Cumberland	2,371	885	1,000	234,279	234	15,439	15.44	16,496	3,195	.....	.....	.....	.....	.....	.....	.....	1,000
Duncan	1,843	2,189	2,213	857,454	387	35,155	15.89	35,984	2,988	6,091	50,000	59,591	26.94	5.4%	32,453	14.67	.....
Enderby	555	538	550	306,649	558	13,420	24.40	14,110	3,697	[1]	[1]	22,079	40.14	8.0%	.....	.....	.....
Grand Forks	1,298	1,259	1,200	519,685	433	26,737	25.28	26,570	3,862	20,000	61,861	81,861	68.22	13.6%	50,850	42.37	.....
Greenwood	171	363	363	79,422	219	5,572	15.35	5,564	3,326	[1]	[1]	21,646	5.96	11.9%	.....	.....	.....
Kaslo	523	468	1,350	282,075	209	13,605	10.08	13,564	3,406	.....	40,000	40,000	29.63	5.9%	16,504	12.22	.....
Ladysmith	1,443	1,706	1,707	395,459	232	21,970	12.87	22,157	3,724	.....	.....	.....	.....	.....	.....	.....	17,362 [2]
Merritt	1,296	940	950	312,503	329	21,135	22.25	23,009	6,399	.....	46,500	168,166	177.01	35.4%	72,996	76.84	.....
Port Coquitlam	1,312	1,539	1,900	787,388	414	43,902	23.11	43,900	10,289	[1]	[1]	242,192	127.47	25.5%	21,722	11.43	9,000 [2]
Port Moody	1,260	1,512	1,600	748,723	468	30,706	19.19	30,778	7,455	.....	70,358	204,968	128.10	25.6%	103,492	64.68	9,159 [2]
Salmon Arm	830	836	804	572,506	712	25,467	31.68	26,878	7,204	.....	100,475	109,875	136.66	27.3%	55,427	68.94	917 [2]
ALBERTA ¶																	
Athabasca	573	578	700	209,764	299	17,300	24.71	17,228	8,649 [4]	7,004	.....	40,422	57.75	11.5%	.....	.....	.....
Bassano	615	582	600	285,550	476	17,576	29.29	18,639	100,434	[3]	143,948	173,955	289.92	58.0%	.....	.....	.....
Beverly	1,112	981	1,000	236,572	237	17,051	17.05	16,761	?	44,511	.....	64,125	64.13	12.8%	.....	.....	.....
Big Valley	447	291	291	111,152	382	4,229	14.53	7,486	16,810	28,276	.....	28,276	97.16	19.4%	.....	.....	.....
Blairmore	1,629	1,731	2,000	738,810	369	43,484	21.74	47,267	61,364	.....	.....	.....	.....	.....	.....	.....	.....
Bow Island	314	291	420	168,930	402	2,675	6.37	2,944	17,723	12,103	1,714	13,817	32.90	6.6%	.....	.....	2,000
Castor	634	625	650	348,903	537	13,238	20.37	14,731	2,852	750	.....	750	1.23	0.2%	.....	.....	.....
Cardston	1,672	1,864	2,000	1,188,495	594	41,405	20.70	50,056	62,188	8,552	14,739	23,391	11.70	2.2%	.....	.....	6,038
Claresholm	1,156	1,265	1,265	1,124,340	887	46,947	37.05	49,428	17,412	.....	5,265	5,265	4.16	0.8%	.....	.....	.....
Coleman	1,704	1,870	3,000	828,300	276	68,559	22.85	62,284	15,283	.....	.....	.....	.....	.....	.....	.....	.....
Coronation	736	581	630	327,064	519	18,033	28.62	17,824	28,269	.....	44,957	44,957	71.36	14.3%	.....	.....	.....
Didsbury	798	892	850	808,115	951	26,297	30.84	28,367	29,825	3,001	.....	3,001	35.31	7.1%	.....	.....	.....
Edson	1,547	1,499	1,500	658,346	439	35,895	23.93	36,168	24,175 [5]	.....	26,000	26,000	17.33	3.5%	.....	.....	.....
Ft. Saskatchewan	999	903	900	253,013	281	18,174	20.19	21,860	7,469	3,285	.....	3,285	3.65	0.7%	.....	.....	.....
Gleichen	514	435	500	229,692	459	11,928	23.86	13,513	..... [6]	.....	.....	.....	.....	.....	.....	.....	.....
Grande Prairie	1,464	1,724	2,000	1,087,475	544	56,254	28.13	69,469	7,094 [9]	16,933	87,759 [y]	104,692	52.35	10.5%	.....	.....	.....
Hanna	1,490	1,622	1,622	939,881	579	38,094	23.48	46,229	35,031	18,183	90,465	108,648	66.98	13.4%	.....	.....	.....
Hardisty	428	457	525	224,707	428	11,413	21.74	13,236	10,175 [7]	896	.....	896	1.71	0.3%	.....	.....	.....
High River	1,459	1,430	1,600	998,685	624	56,883	35.55	62,324	11,708 [8]	6,715	.....	6,715	4.20	0.8%	.....	.....	.....
Innisfail	1,027	1,223	1,200	521,695	435	37,009	30.84	41,515	5,673	11,030	.....	11,030	9.20	1.8%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

¶ In Alberta assessed values given are those for municipal purposes, unless otherwise specified. Assessed values for school purposes are usually considerably greater, as some rural territory is usually included.

(y) Waterworks and sewers.
(1) Debt consolidated.
(2) Loan from Province.
(3) School district now part of a school division.
(4) After deducting reserve of $15,000.
(5) After deducting reserve of $8,173.
(6) Tax arrears of $8,643 more than covered by reserve of $14,000.
(7) After deducting reserve of $5,000.
(8) After deducting reserve of $3,000.
(9) After deducting reserve of $35,000.

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	DOMINION CENSUS		MUNICIPALITY'S REPORT							SCHOOLS ONLY	PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1943	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT
ALBERTA ¶																	
Lacombe	1,259	1,603	1,650	$ 941,538	$571	$46,515	$28.19	$43,844	$ 5,834	$	$	$ 1,013	$ .61	0.1%	$	$	$ 7,091
Leduc	900	871	900	342,002	380	21,521	23.91	24,133	3,811	.....	.....	.....	.....	.....	.....	.....	.....
MacLeod	1,447	1,912	2,000	962,639	481	35,103	17.55	35,243	4,744	34,074	174,322	404,785	202.39	40.5%	.....	.....	.....
Magrath	1,224	1,207	1,207	311,945	258	37,592	31.14	43,712	39,973	49,685	.....	92,821	76.90	15.3%	.....	.....	.....
Morinville	570	580	575	235,137	409	15,578	27.09	17,229	4,882	.....	.....	.....	.....	.....	.....	.....	1,400
Nanton	739	718	721	428,675	595	12,273*s*	17.02	20,155*s*	3,183*s*	.....	.....	.....	.....	.....	.....	.....	.....
Okotoks	760	591	700	384,112	549	18,871	26.96	20,153	19,564	.....	.....	.....	.....	.....	.....	.....	.....
Olds	1,056	1,337	1,325	800,950	604	43,622	32.92	46,350	29,307	34,029	.....	36,029	27.19	5.4%	.....	.....	4,400
Peace River	864	873	900	305,856	340	23,761	26.40	28,076	17,096	.....	.....	.....	.....	.....	.....	.....	.....
Pincher Creek	1,024	994	1,000	726,399	726	30,129	30.13	30,339	6,203	1,076	16,284	17,360	17.36	3.5%	.....	.....	4,500
Ponoka	836	1,306	1,300	1,038,098	799	35,906	27.62	38,916	13,554	34,667	.....	37,294	28.69	5.7%	.....	.....	.....
Raymond	1,849	2,089	2,300	1,078,901	469	70,537	30.67	83,981	50,694 [1]	.....	10,666	17,198	7.48	1.5%	.....	.....	.....
Redcliff	1,192	1,111	1,111	476,401	429	25,787	23.21	26,340	10,567	16,710	.....	216,000	194.40	38.9%	.....	.....	.....
St. Albert	825	697	700	202,893	290	11,245	16.06	11,628	6,644	.....	.....	.....	.....	.....	.....	.....	13,600
St. Paul (de Metis)	938	1,018	1,100	671,425	610	32,238	29.31	36,996	25,562 [2]	18,807	.....	18,807	17.11	3.4%	.....	.....	.....
Stettler	1,219	1,295	1,250	1,232,110	985	38,925	31.14	39,914	4,073	.....	15,282	25,733	20.59	4.1%	.....	.....	.....
Strathmore	523	560	540	260,847	483	14,782	27.37	16,110	8,557	.....	.....	.....	.....	.....	.....	.....	.....
Taber	1,279	1,331	1,331	736,255	553	39,349	29.56	41,301	48,584	42,211	33,998 [8]	127,206	95.57	19.1%	.....	.....	.....
Tofield	497	551	544	238,873	439	16,693	30.69	17,582	3,306	10,041	.....	55,296	101.65	20.3%	.....	.....	.....
Vegreville	1,659	1,696	1,696	1,333,946	786	62,327	36.75	69,836	30,902	8,801	72,945	81,746	48.20	9.6%	.....	.....	.....
Vermilion	1,270	1,408	1,400	1,192,418	852	44,314	31.65	46,402	34,500	15,400	.....	15,400	11.00	2.2%	.....	.....	4,643
Vulcan	803	732	1,325	726,135	548	24,682	18.63	25,076	22,414	10,324	.....	10,324	7.79	1.6%	.....	.....	.....
Wainwright	1,147	980	1,500	839,430	560	43,487	28.99	44,375	9,432	.....	.....	12,432	8.29	1.7%	.....	.....	.....
Youngstown	372	188	225	107,350	477	3,087	13.72	4,032	24,985	[9]	.....	.....	.....	.....	.....	.....	.....
SASKATCHEWAN																	
Arcola	666	563	680	391,348	575	10,365	15.24	12,884	30,803 [3]	4,325	25,913	30,238	44.47	8.9%	.....	.....	.....
Assiniboia	1,454	1,349	1,349	915,174	678	32,165	23.84	44,978	25,027 [4]	63,508	13,792	77,300	57.30	11.5%	.....	.....	.....
Battleford	1,096	1,317	1,100	368,780	335	17,975	16.34	20,667	37,065 [5]	20,353*x*	22,250*x*	77,479	70.43	14.1%	.....	.....	1,846
Broadview	885	894	1,000	338,577	339	15,913	15.91	16,913	4,145 [6]	.....	.....	.....	.....	.....	.....	.....	.....
Canora	1,179	1,200	1,200	601,000	501	27,045	22.54	29,000	10,018	.....	18,000	20,000	16.67	3.3%	.....	.....	.....
Carnduff	506	384	400	367,443	919	9,842	24.61	10,874	5,755	.....	.....	.....	.....	.....	.....	.....	.....
Craik	521	429	450	322,600	717	10,673	23.72	14,352	15,647 [7]	.....	.....	2,085	4.63	0.9%	.....	.....	.....
Davidson	560	456	700	506,590	724	12,462	17.80	13,388	776	3,527	.....	8,728	12.47	2.5%	.....	.....	.....
Duck Lake	538	551	450	216,962	482	5,358	11.91	5,304	12,675	.....	.....	.....	.....	.....	.....	.....	.....
Govan	429	331	315	?	?	8,350	26.51	8,932	10,548	21,408	.....	21,408	67.96	13.6%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

¶ In Alberta assessed values given are those for municipal purposes, unless otherwise specified. Assessed values for school purposes are usually considerably greater, as some rural territory is usually included.
(*s*) Not including School Taxes.

(*x*) Approximate.
(1) After deducting reserve of $25,000.
(2) After deducting reserve of $7,884.
(3) After deducting reserve of $10,000.
(4) After deducting reserve of $9,000.
(5) After deducting reserve of $10,897.
(6) After deducting reserve of $500.
(7) After deducting reserve of $5,000.
(8) Waterworks' share of consolidated debt.
(9) School district is now included in a school division.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS (Not Incl. Tax Sale Lands or Certificates)	GROSS DEBENTURE DEBT (b)				RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	DOMINION CENSUS		MUNICIPALITY'S REPORT							SCHOOLS ONLY	PUBLIC UTILITIES ONLY	TOTAL (Including Schools and Public Utilities)					
	1931	1941	1943	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT
SASKATCHEWAN																	
Gravelbourg	1,137	1,130	1,130	$ 701,349	$621	$30,040	$26.58	$32,119	$32,545	$	$ 28,691	$121,287 [2]	$107.33	21.5%	$	$	$35,950 [3]
Grenfell	857	857	850	561,821	661	14,045	16.52	16,542	5,568	.....	.....	4,902	5.77	1.2%	.....	.....	.....
Gull Lake	854	836	850	576,660	678	18,453	21.71	30,611	16,593 [4]	.....	.....	10,673 [5]	12.56	2.5%	.....	.....	.....
Herbert	1,009	875	886	488,415	551	20,716	23.38	20,105	29,689	35,546	.....	42,620	48.11	9.6%	.....	.....	.....
Humboldt	1,899	1,767	1,771	992,811	561	48,466	27.37	51,948	35,801	[1]	[1]	452,924	255.74	51.1%	.....	.....	.....
Indian Head	1,438	1,349	1,450	946,123	652	38,844	26.79	35,380	25,482	.....	.....	66,072	45.57	9.1%	21,208	14.63	.....
Kerrobert	868	588	600	389,191	649	14,560	24.27	16,168	3,555 [7]	.....	[1]	39,824	66.37	13.3%	.....	.....	.....
Kindersley	1,037	990	1,150	824,282	717	40,833	35.51	44,611	1,004 [8]	12,664	65,583	86,698	75.39	15.1%	.....	.....	.....
Lanigan	384	359	336	215,789	642	5,830	17.35	6,730	9,977	2,370	.....	2,370	7.05	1.4%	.....	.....	.....
Leader	627	641	665	406,222	611	13,812	20.77	16,880	12,673	3,063	.....	3,063	4.61	0.9%	.....	.....	.....
Lloydminster	1,516	1,596	1,650	1,101,757	668	48,417	29.35	48,782	16,090 [9]	.....	60,104	69,167	41.92	8.4%	.....	.....	.....
Lumsden	514	449	444	242,205	545	7,733	17.42	11,230	16,227	.....	.....	.....	.....	.....	.....	.....	.....
Maple Creek	1,154	1,085	1,200	870,455	725	24,382	20.32	26,160	2,981	.....	37,617	37,617	27.59	5.5%	.....	.....	.....
Melfort	1,809	2,005	2,300	1,384,214	602	59,410	25.83	64,533	22,854 [10]	.....	62,720	62,720	27.27	5.5%	.....	.....	.....
Milestone	404	379	340	365,523	1,075	12,196	35.87	14,598	5,951 [11]	8,231	.....	20,390	59.97	11.0%	.....	.....	.....
Moosomin	1,119	1,096	1,100	752,379	684	27,838	25.31	33,094	8,570 [12]	.....	5,961	9,181	24.48	4.9%	.....	.....	.....
Morse	439	373	375	233,375	622	6,768	18.05	7,119	2,291	5,862	2,372	8,234	21.96	4.4%	.....	.....	.....
Nokomis	445	421	418	283,281	678	9,610	22.99	10,402	2,831 [12]	.....	.....	.....	.....	.....	.....	.....	.....
North Regina	780	582	550	179,460	326	5,555	10.10	6,318	6,844	.....	.....	.....	.....	.....	.....	.....	.....
Outlook	712	505	505	462,473	916	15,481	30.66	13,229	52,644	5,278	14,950	20,228	40.06	8.0%	.....	.....	1,200
Oxbow	585	465	496	334,002	673	11,974	24.14	15,108	3,211 [14]	1,750	.....	1,750	3.53	0.7%	.....	.....	.....
Qu'Appelle	673	584	590	352,625	598	13,160	22.30	12,726	17,030	.....	.....	1,814	3.07	0.6%	.....	.....	400
Radison	362	349	360	227,500	632	5,687	15.80	5,990	1,566	.....	.....	.....	.....	.....	.....	.....	.....
Radville	1,005	813	950	418,614	441	18,190	19.16	?	?	7,799	10,592	18,391	19.36	3.9%	.....	.....	.....
Rosetown	1,553	1,470	1,800	1,066,063	592	45,930	25.52	48,043	11,810	11,032 [15]	1,000	12,032	6.68	1.3%	.....	.....	.....
Rosthern	1,412	1,149	1,200	789,790	658	22,004	18.34	31,395	24,920	3,360	.....	3,360	2.80	0.6%	.....	.....	.....
Rouleau	513	441	443	350,348	791	14,402	32.41	17,492	25,309	5,126	36,672	78,558	177.33	35.5%	.....	.....	.....
Saltcoats	461	457	500	261,150	522	8,096	16.19	7,449	4,881	4,307	.....	4,307	8.61	1.7%	.....	.....	.....
Scott	269	258	256	110,986	433	4,987	19.48	5,238	5,181	[1]	[1]	38,400	15.00	3.0%	.....	.....	.....
Shaunavon	1,761	1,603	1,603	1,126,035	702	46,139	28.78	51,553	46,242	45,973	.....	93,083	58.07	11.6%	.....	.....	2,493
Star City	558	519	500	329,690	659	13,517	27.03	14,495	4,224 [16]	.....	.....	.....	.....	.....	.....	.....	.....
Strasbourg	508	442	420	396,231	943	9,511	22.65	11,489	5,962	13,784	.....	15,670	37.31	7.5%	.....	.....	.....
Sutherland	1,148	888	881	301,219	342	19,819	22.50	19,708	5,061	.....	.....	58,197	66.06	13.2%	.....	.....	.....
Tisdale	1,069	1,237	1,215	607,440	500	30,372	25.00	32,270	6,475 [17]	.....	.....	4,185	3.44	0.7%	.....	.....	7,800
Unity	806	682	667	576,607	865	17,859	26.79	21,303	42,313	6,404	.....	6,902	10.35	2.1%	.....	.....	.....
Wadena	582	679	625	353,000	565	14,340	22.94	14,176	2,224	.....	.....	1,800	2.88	0.6%	.....	.....	.....
Watrous	1,303	1,138	892	648,421	727	26,722	29.96	32,008	17,094 [18]	.....	[1]	235,047	263.51	52.7%	.....	.....	22,781 [19]
Whitewood	564	689	680	405,137	596	11,952	17.58	12,724	9,613	.....	.....	.....	.....	.....	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(1) Debt consolidated.
(2) Excluding $125,114 interest in arrears.
(3) Loan from Province, $10,262; bank loan, $9,800, and interest on loan, $15,888.
(4) After deducting reserve of $13,235.
(5) Not including arrears of interest.
(7) After deducting reserve of $15,000.
(8) After deducting reserve of $3,619.
(9) After deducting reserve of $2,379.
(10) After deducting reserve of $12,611.
(11) After deducting reserve of $3,000.
(12) After deducting reserve of $24,264.
(13) After deducting reserve of $1,000.
(14) After deducting reserve of $6,000.
(15) Victory bonds on hand to retire entire school debt.
(16) After deducting reserve of $700.
(17) After deducting reserve of $1,920.
(18) After deducting reserve of $15,000.
(19) Advance by Canadian National Railway—prepaid water rates.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS (Not Incl. Tax Sale Lands or Certificates)	GROSS DEBENTURE DEBT (b)				RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	DOMINION CENSUS		MUNICIPALITY'S REPORT							SCHOOLS ONLY	PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1943	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT
SASKATCHEWAN																	
Wilkie	1,222	1,232	1,220	$ 638,280	$523	$34,075	$27.93	$36,976	$14,128	$ 5,800	$ 27,712	$ 38,180[3]	$ 31.30	6.3%	$	$	$ .....
Wolseley	882	838	820	611,292	745	15,606	19.03	15,506	12,961	.....	.....	6,887	8.40	1.7%	.....	.....	.....
Wynyard	1,042	1,080	1,200	378,635	315	23,094	19.24	24,639	10,568[4]	.....	.....	.....	.....	.....	.....	.....	.....
Yellowgrass	449	423	420	310,440	739	9,215	21.94	12,130	25,508	4,428	.....	4,428	10.54	2.1%	.....	.....	.....
MANITOBA																	
Beausejour	1,139	1,161	1,161[1]	395,340	340	18,730	16.13	18,866	6,903	4,795[2]	1,865	6,660	5.74	1.1%	.....	.....	.....
Birtle	645	646	646[1]	272,130	421	11,381	17.62	12,259	3,551	.....	7,800	17,400	26.94	5.4%	10,911	16.89	.....
Boissevain	859	817	817	408,680	500	16,124	19.74	18,322	1,203[5]	.....	.....	2,561	3.13	0.6%	.....	.....	.....
Brooklands (V.)	2,462	2,240	2,232	413,676	185	31,881	14.28	36,398	12,254[6]	59,864[8]	.....	59,864[8]	26.82	5.4%	.....	.....	.....
Carberry	807	931	931[1]	652,138	700	19,423	20.86	20,708	5,354	.....	.....	648	.70	0.1%	.....	.....	.....
Carman	1,418	1,455	1,216	797,330	375	36,930	30.37	40,784	11,132	8,225[2]	.....	18,353	15.09	3.0%	.....	.....	.....
Deloraine	815	773	773[1]	403,470	522	18,181	23.52	23,272	8,517	9,570[2]	.....	13,321	17.23	3.4%	.....	.....	.....
Emerson	978	854	854[1]	428,230	501	20,575	24.09	21,339	7,297	10,600[2]	.....	14,600	17.10	3.4%	.....	.....	.....
Gilbert Plains (V.)	742	804	856	456,270	533	13,688	15.99	14,156	4,284	.....	.....	.....	.....	.....	.....	.....	.....
Gimli (V.)	713	853	853[1]	285,560	335	15,135	17.74	20,818	8,879	16,335[2]	.....	16,335	19.15	3.8%	.....	.....	.....
Gladstone	619	669	669[1]	353,200	528	13,412	20.05	15,804	3,855	.....	.....	.....	.....	.....	.....	.....	.....
Grandview	621	696	584	303,479	520	16,160	27.67	18,259	6,288	10,479[2]	12,539	23,018	39.42	7.9%	.....	.....	.....
Hamiota (V.)	535	524	524[1]	293,900	561	12,404	23.67	12,975	5,506	.....	.....	.....	.....	.....	.....	.....	.....
Hartney	517	478	480	272,495	568	9,194	19.15	10,554	3,832	.....	.....	.....	.....	.....	.....	.....	.....
Killarney	1,003	1,051	1,000	561,670	562	23,248	23.25	30,026	5,882	.....	.....	.....	.....	.....	.....	.....	.....
Manitou (V.)	676	665	665[1]	342,365	515	16,460	24.75	17,359	5,122	.....	.....	10,601	15.94	3.2%	.....	.....	.....
Melita	719	591	675	411,755	610	12,286	18.20	14,924	965	.....	10,000	18,500	27.41	5.5%	15,014	9.38	.....
Minnedosa	1,680	1,636	1,600	840,660	525	40,668	25.42	46,530	13,160	.....	.....	55,881	34.93	7.0%	.....	.....	.....
Morden	1,416	1,427	1,427[1]	672,105	471	31,713	22.22	34,027	12,509	17,556[2]	.....	18,356	12.86	2.6%	.....	.....	.....
Morris	768	953	900	395,020	439	15,253	16.95	16,428	3,681	4,982	.....	4,982	5.54	1.1%	.....	.....	.....
Neepawa	1,910	2,292	2,292[1]	1,250,531	546	60,057	26.20	61,364	14,456	16,720[2]	18,000	39,720	17.33	3.5%	27,063	11.81	.....
Oak Lake	473	464	464[1]	231,082	498	8,294	17.88	9,899	3,715	.....	.....	.....	.....	.....	.....	.....	.....
Rapid City	493	452	452	245,130	542	8,455	18.71	10,087	2,316	.....	.....	.....	.....	.....	.....	.....	.....
Rivers	724	802	1,000	250,880	251	12,382	12.38	14,254	1,778	16,299[2]	.....	16,299	16.30	3.3%	.....	.....	.....
Roblin (V.)	680	765	765[1]	297,285	388	15,064	19.69	15,274	4,111	.....	4,094	4,094	5.35	1.1%	.....	.....	.....
Russell	827	783	783[1]	442,025	564	15,133	19.33	17,426	8,442	12,359[2]	.....	12,359	15.78	3.1%	.....	.....	.....
Shoal Lake (V.)	697	737	675	314,740	466	11,498	17.04	12,825	2,724	8,449[2]	717	9,837	14.17	2.8%	.....	.....	.....
Souris	1,661	1,346	1,743	801,815	460	33,351	19.13	42,344	10,215	.....	41,338*y*	79,697	45.72	9.1%	.....	.....	.....
Stonewall	1,031	1,020	853	346,720	406	13,720	16.08	15,105	3,385	.....	.....	.....	.....	.....	.....	.....	.....
Swan River	968	1,129	1,360	528,200	388	22,727	16.71	25,173	7,630	8,265	12,512[7]	21,900	16.10	3.2%	.....	.....	.....
Teulon (V.)	680	578	539	212,590	394	11,863	22.01	12,272	1,474	.....	715	715	1.33	0.2%	.....	.....	.....
Tuxedo	1,173	735	735[1]	3,084,995	4,197	71,683	97.53	70,149	10,181	11,337	62,745*w*	252,583	343.04	68.7%	154,650	210.40	.....
Virden	1,590	1,619	1,619[1]	962,067	594	34,722	21.45	37,628	10,155	.....	.....	600	.37	0.1%	.....	.....	.....
Winnipegosis (V.)	976	911	911	272,280	299	10,972	12.04	14,132	4,023	.....	.....	.....	.....	.....	.....	.....	.....
Winkler (V.)	1,005	957	1,000	310,550	311	19,035	19.04	20,284	4,098	7,717[2]	.....	7,717	7.72	1.5%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(V.) Village.
(*w*) Share of Greater Winnipeg Water District debt.
(*y*) Water and sewers debt.

(1) Population not reported; 1941 census population shown.
(2) School debt as at December 31, 1942.
(3) Excluding $8,192 interest on arrears.
(4) After deducting reserve of $4,600.
(5) After deducting reserve of $6,686.
(6) After deducting reserve of $28,514.
(7) Hotel.
(8) Principal all past due.

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MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	DOMINION CENSUS		TOWN'S REPORT							PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1943	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT
ONTARIO																
Acton	1,895	2,063	1,876	$815,411	$435	$40,863	$21.78	$40,941	$ 620	$57,097	$ 73,301	$39.07	7.81%	$ 2,683	$ 1.43	$ .....
Ailsa Craig	464	474	434	206,693	476	8,468	19.51	8,319	1,514	.....	12,971	29.89	5.98%	.....	.....	.....
Alliston	1,379	1,733	1,505	644,549	428	46,575	30.95	46,375	9,161 [4]	8,395	139,706	92.83	18.57%	.....	.....	.....
Alvinston	690	699	620	322,339	520	13,766	22.10	13,931	1,559	.....	7,791	12.57	2.51%	.....	.....	.....
Arthur	1,057	937	865	394,441	456	19,127	22.11	20,131	2,398	45,843	47,412	54.81	10.96%	.....	.....	5,000 [1]
Athens	724	722	646	314,082	486	14,448	22.37	14,746	5,738	5,003	30,379	47.03	9.41%	.....	.....	.....
Ayr	768	761	718	416,064	579	15,437	21.48	15,458	1,752	2,435	19,017	26.48	5.30%	.....	.....	.....
Bancroft	841	1,094	1,007	189,340	188	12,799	12.71	12,181	2,379	.....	5,301	5.26	1.05%	.....	.....	.....
Beamsville	1,142	1,309	1,306	745,439	571	32,824	25.13	33,520	771 [2]	9,293	20,316	15.56	3.11%	.....	.....	7,000
Beaverton	960	934	812	479,364	590	20,616	25.39	22,673	5,373	.....	22,272	27.43	5.49%	.....	.....	24,300 [3]
Beeton	584	594	499	259,747	520	13,664	27.38	13,834	4,700	4,953	27,136	54.38	10.88%	.....	.....	.....
Belle River	746	999	845	398,600	472	14,220	16.83	17,449	5,799	66,050	67,616	80.02	16.00%	.....	.....	.....
Blenheim	1,690	1,952	1,873	1,143,535	611	46,905	25.04	49,054	2,862	89,526	138,354	73.87	14.77%	.....	.....	6,648
Bloomfield	614	647	660	402,738	610	9,301	14.09	9,920	810	2,448	2,448	3.71	0.74%	.....	.....	.....
Blyth	602	611	632	366,355	580	13,972	22.11	13,942	1,460	1,320	25,319	40.06	8.01%	23,521	37.22	700
Bobcaygeon	906	1,002	861	416,307	483	14,987	17.41	16,861	1,387	53,177	60,142	69.85	13.97%	.....	.....	.....
Bolton	593	577	669	307,096	504	10,486	17.22	11,205	686	30,832	30,832	50.63	10.13%	.....	.....	.....
Bonfield	515	497	420	49,815	119	2,848	6.78	4,045	3,229	.....	.....	.....	.....	.....	.....	.....
Bothwell	646	677	605	274,593	454	12,451	20.58	13,071	2,834	.....	3,520	5.82	1.16%	.....	.....	.....
Barton Twp	3,295	4,512	3,302	1,838,423	557	65,731¶	19.91	67,777	15,418 [5]	50,000 [9]	447,436	135.50	27.10%	263,267	79.73	.....
Bradford	1,009	1,033	965	505,510	524	26,891	27.87	29,373	5,779	42,311	78,808	81.67	16.33%	.....	.....	.....
Brantford Twp	7,497	9,285	8,724	6,441,482	738	149,765	17.17	157,271	25,543	.....	7,858	9.01	1.80%	.....	.....	.....
Brighton	1,413	1,651	1,553	672,508	433	29,434	18.95	29,831	6,011	6,812	26,363	16.97	3.39%	.....	.....	1,500
Bruce Mines	474	362	266	187,501	705	10,032	37.71	10,026	19,411	.....	4,855	18.25	3.65%	.....	.....	.....
Brussels	770	825	730	393,050	538	15,772	21.61	15,937	2,417	1,665	1,665	2.28	0.46%	.....	.....	.....
Burk's Falls	818	710	597	309,092	518	12,655	21.20	11,667	5,373	6,223	6,223	10.42	2.08%	.....	.....	.....
Cache Bay	1,084	1,004	751	243,809	325	8,050	10.72	8,295	2,466	.....	.....	.....	.....	.....	.....	.....
Caledonia	1,396	1,401	1,395	714,500	512	24,907	17.85	25,593	2,549	.....	.....	.....	.....	.....	.....	6,300 [1]
Cannington	851	763	729	427,215	586	15,352	21.06	17,554	3,041	783	3,070	4.21	0.84%	.....	.....	10,000 [1]
Capreol	1,750	1,641	1,666	780,655	468	55,056	33.03	54,309	2,819 [7]	82,818	189,057	113.43	22.69%	.....	.....	19,600
Cardinal	1,305	1,645	1,641	582,535	355	21,130	12.88	22,294	1,613 [6]	6,365	27,476	16.74	3.35%	.....	.....	.....
Casselman	1,025	1,021	1,002	248,179	248	13,444	13.41	13,587	805	.....	.....	.....	.....	.....	.....	.....
Cayuga	705	709	652	448,370	688	15,941	24.45	15,436	4,817	1,586	3,811	5.84	1.17%	.....	.....	5,000 [1]
Chapleau Twp	2,346	1,867	2,195	1,028,125	468	50,378	22.95	53,261	7,822 [8]	.....	75,227	34.27	4.85%	.....	.....	.....
Chelmsford	725	905	680	134,734	198	8,078	11.88	9,748	3,212	.....	2,572	3.78	0.76%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(¶) Since the annexation of part of the township by Hamilton, this city makes annual payments towards interest and sinking fund on a large portion of the debt.

(1) Bank loan to finance purchase of Victory Bonds.

(2) After deducting reserve of $3,009.

(3) Victory Bonds held as security for loan total $20,000.

(4) Reserve against this of $2,429.

(5) After deducting reserve of $2,500.

(6) After deducting reserve of $1,331.

(7) After deducting reserve of $8,543.

(8) In addition, tax sale lands of $1,037.

(9) Electric light debt assumed by the City of Hamilton.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	DOMINION CENSUS		TOWN'S REPORT							PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1943	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT
ONTARIO																
Chesley	1,789	1,701	1,550[1]	$826,429	$533	$31,981	$20.63	$32,431	$ 1,553	$	$ 62,658	$40.37	8.07%	$ 5,550	$ 3.58	$ .....
Chesterville	950	1,067	1,050	422,961	403	20,075	19.12	20,737	2,355	.....	21,956	20.91	4.18%	.....	.....	.....
Chippawa	1,266	1,385	1,251	923,669	738	54,481	43.55	53,619	4,949[2]	13,219	58,166	21.67	4.33%	.....	.....	.....
Clifford	454	464	436	225,960	518	10,658	24.45	9,769	3,063	4,454	13,846	31.76	6.35%	.....	.....	.....
Clinton	1,842	1,896	2,037	808,306	397	39,150	19.22	40,620	4,199	22,700	118,717	58.28	11.66%	70,070	34.40	1,000
Cobden	631	656	645	235,887	366	12,512	19.40	13,455	1,615	5,849	30,236	46.88	9.38%	.....	.....	5,500
Colborne	977	994	922	339,908	369	21,422	23.22	22,230	7,236	61,382	72,319	89.28	17.86%	.....	.....	767
Coldwater	626	549	553	259,996	470	13,082	23.66	13,268	5,615	.....	10,113	18.28	3.66%	.....	.....	3,000
Creemore	587	629	603	315,600	523	14,487	24.02	14,753	2,271	872	10,739	17.81	3.56%	.....	.....	.....
Crystal Beach	550	618	740	705,415	953	45,870	61.99	56,775	5,839[3]	39,731	109,438	147.89	29.58%	.....	.....	.....
Delhi	1,298	2,062	2,093	1,486,299	710	58,161	27.79	56,964	1,024[4]	71,701	190,085	90.82	18.16%	290	.14	5,000
Deseronto	1,418	1,261	1,095	533,755	487	29,851	27.26	32,520	9,799[5]	.....	45,301	41.37	8.27%	.....	.....	.....
Drayton	559	504	518	310,171	599	12,033	23.23	11,692	1,251	2,907	13,845	26.73	5.35%	.....	.....	.....
Dresden	1,488	1,662	1,532	762,020	497	31,656	20.66	40,722	2,651	40,342	43,406	28.33	5.67%	.....	.....	39,500[6]
Dryden	1,369	1,641	1,640	1,357,860	828	55,565	33.88	58,562	11,522	39,962	120,163	73.27	14.65%	.....	.....	.....
Dundalk	647	688	680	373,711	550	17,648	25.94	18,513	2,812	.....	35,938	52.85	10.57%	.....	.....	.....
Durham	1,800	1,700	1,928	658,206	341	36,583	18.97	37,179	6,840	74,159	104,069	53.98	10.80%	.....	.....	.....
Dutton	761	787	791	432,421	547	16,000	20.23	16,098	1,863	.....	36,703	46.40	9.28%	.....	.....	.....
Eganville	1,072	1,088	1,051	345,080	328	14,376	13.68	14,317	7,735[7]	.....	7,778	7.40	1.48%	.....	.....	.....
Elora	1,144	1,247	1,167	602,598	516	27,780	23.80	28,840	4,338	.....	19,483	16.69	3.34%	.....	.....	4,500
Embro	455	464	445	226,873	510	7,918	17.79	8,043	634	.....	6,742	15.15	3.03%	.....	.....	.....
Englehart	1,056	1,262	1,150	462,403	402	25,883	22.51	30,603	9,375[8]	12,991	45,756	39.79	7.96%	.....	.....	.....
Erin	434	499	482	194,661	404	9,164	19.01	11,036	610	.....	21,117	43.81	8.76%	.....	.....	.....
Essex	1,888	1,935	1,986	1,100,137	554	51,507	25.94	54,645	18,517[9]	71,493[10]	310,233	156.21	31.24%	.....	.....	.....
Exeter	1,622	1,589	1,794	879,549	490	32,543	18.14	32,636	2,253	29,212	55,044	30.68	6.14%	.....	.....	.....
Fenelon Falls	915	1,158	993	545,220	549	13,552	13.65	14,275	1,267	.....	24,265	24.43	4.89%	.....	.....	.....
Flesherton	491	431	359	189,242	527	10,459	29.13	10,771	676	665	19,738	54.98	11.00%	.....	.....	.....
Fonthill	862	1,000	1,009	359,099	356	19,321	19.15	19,324	2,326	37,930	45,473	45.07	9.01%	.....	.....	.....
Forest	1,465	1,570	1,573	882,793	561	34,382	21.86	34,588	2,750	63,915	84,695	53.84	10.77%	.....	.....	.....
Frankford	808	1,144	1,115	271,106	216	13,827	11.02	14,103	3,035	.....	23,338[11]	18.60	3.72%	.....	.....	.....
Glencoe	800	836	752	474,193	630	19,039	25.32	20,224	6,375	85,000	108,100	143.75	28.75%	28,488	37.78	.....
Gore Bay	740	702	548	250,995	463	13,052	24.05	14,654	2,953	9,932	24,256	44.70	8.94%	.....	.....	.....
Grand Valley	587	622	578	249,375	431	11,488	19.88	12,211	1,483	.....	12,062	20.87	4.17%	.....	.....	.....
Grantham Twp	5,007	7,052	5,684	1,887,500	332	91,905	16.17	97,076	13,176	28,087	33,903	5.96	1.19%	.....	.....	50,000[14]
Gravenhurst	1,830	2,122	2,216	872,623	394	54,574	24.63	58,806	9,588[12]	2,433	59,561	26.88	5.38%	.....	.....	3,025
Hagersville	1,370	1,455	1,588	654,183	412	27,556	17.35	28,703	841	.....	23,845	15.01	3.00%	.....	.....	.....
Harriston	1,293	1,305	1,242	638,678	514	25,867	20.83	26,178	2,136	2,605	5,088[13]	4.10	0.82%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(1) Excluding inmates of public institutions.
(2) After deducting reserve of $2,916. In addition, tax sale lands of $5,652 covered by reserve.
(3) After deducting reserve of $621. In addition, tax sale lands of $17,052.
(4) After deducting reserve of $870.
(5) After deducting reserve of $2,750. In addition, tax sale lands of $6,042.
(6) Bank balance totals $48,508.
(7) After deducting reserve of $2,000.
(8) After deducting reserve of $9,375. In addition, tax sale lands of $6,161.
(9) Total tax arrears, tax sale lands, registered property, etc., covered by reserve of $18,517.
(10) Amounts recoverable from Water Dept. $58,965 and Hydro Dept. $12,528.
(11) Includes only Frankford's share (75%) of debt. Total debt $31,118.
(12) After deducting reserve of $1,298. In addition, tax sale lands of $1,653.
(13) In addition, guaranteed bonds of $23,326.
(14) Loan in anticipation of sale of bonds.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	DOMINION CENSUS		TOWN'S REPORT							PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1943	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT
ONTARIO																
Harrow	956	1,166	1,122	$419,040	$373	$25,214	$22.47	$26,063	$ 7,112	$	$ 34,076	$30.37	6.07%	$	$	$ .....
Hastings	707	754	699	265,568	380	11,340	16.22	11,527	1,616	11,131	22,422	32.08	6.42%	.....	.....	.....
Havelock	1,096	1,113	908	387,982	396	16,317	16.65	16,401	1,977	.....	2,508	2.56	0.51%	.....	.....	.....
Hensall	719	665	601	383,659	638	11,530	19.18	12,048	1,220	1,856	1,856	3.09	0.62%	.....	.....	.....
Iroquois	948	958	984	453,883	461	17,519	17.80	18,293	909	2,034	2,034	2.07	0.41%	.....	.....	.....
Iroquois Falls	1,308	1,302	1,185	2,257,130	1,996	81,886	72.42	81,757	623	.....	93,688	82.86	16.57%	.....	.....	.....
Jarvis	514	591	557	226,251	406	9,285	16.67	9,715	805	.....	16,673	29.93	5.99%	.....	.....	.....
Keewatin	1,405	1,481	1,269	1,447,211	1,140	39,597	31.20	41,057	.....[1]	.....	13,522	10.66	2.13%	.....	.....	.....
Kemptville	1,286	1,232	1,140	601,174	527	24,047	21.10	24,474	2,827[2]	10,139	43,944	38.55	7.71%	.....	.....	5,200
Lakefield	1,303	1,349	1,388	626,509	451	28,193	20.31	28,430	3,222	14,070	15,971	11.51	2.30%	.....	.....	.....
Lanark	636	663	676	157,432	233	9,086	13.44	9,329	1,141	.....	2,294	3.39	0.68%	.....	.....	.....
Lancaster	601	684	530	184,716	348	5,753	10.86	6,335	1,387	.....	.....	.....	.....	.....	.....	.....
Larder Lake	.....	1,464	1,116	609,176	545	28,858	25.86	36,786	25,279	.....	.....	.....	.....	.....	.....	8,500
La Salle	600	951	1,020	440,572	432	18,724	18.36	17,666	11,750[3]	.....	369,850	362.60	72.52%	.....	.....	.....
Little Current	1,151	1,088	1,002	289,190	289	15,165	15.13	15,401	4,189	.....	17,000	16.97	3.39%	.....	.....	.....
L'Orignal	905	1,118	771	180,095	234	9,212	11.95	9,117	3,413	.....	3,994	5.18	1.04%	.....	.....	.....
Lucan	590	631	583	333,000	571	12,356	21.19	11,625	1,086	.....	4,039	6.93	1.39%	.....	.....	.....
Lucknow	1,082	867	909	407,108	411	17,629	17.78	18,771	2,876	50,296	65,446	66.11	13.22%	.....	.....	.....
Madoc	1,059	1,188	1,092	367,199	336	23,121	21.17	21,448	10,218[4]	.....	22,148	20.28	4.06%	.....	.....	6,700
Markdale	774	870	740	347,010	469	20,325	27.47	20,539	1,732	1,229	42,267	57.12	11.42%	.....	.....	1,000
Markham	1,073	1,204	1,148	561,045	489	15,363	13.38	15,249	921	3,964	3,964	3.46	0.69%	.....	.....	.....
Marmora	924	1,106	938	289,659	309	17,380	18.53	20,163	7,494	.....	15,995	17.05	3.41%	.....	.....	1,000
Massey	708	752	644	155,265	241	8,226	12.77	8,434	9,633	.....	.....	.....	.....	.....	.....	.....
Mattawa	1,633	1,971	2,015	309,177	153	25,398	12.60	28,593	21,007[5]	.....	.....	.....	.....	.....	.....	2,000
Maxville	785	804	801	290,935	363	13,029	16.26	13,603	3,382	.....	7,425	9.27	1.85%	.....	.....	2,166
Merrickville	821	794	716	334,500	467	16,056	22.42	17,036	6,503	.....	16,183	22.60	4.52%	.....	.....	3,400
Mildmay	694	771	719	266,741	371	10,182	14.16	10,008	285	6,932	15,267	21.23	4.25%	.....	.....	.....
Millbrook	692	751	693	262,789	379	14,024	20.24	15,774	3,336	4,947	28,446	41.05	8.21%	.....	.....	700
Milton	1,828	1,964	1,955	1,086,844	556	40,881	20.91	41,658	9,159[6]	3,912	46,285	23.68	4.74%	.....	.....	11,500
Milverton	1,004	1,015	970	655,500	676	19,760	20.37	20,133	198	19,557	30,358	31.30	6.26%	.....	.....	.....
Mitchell	1,571	1,777	1,531	927,095	606	40,079	26.18	40,099	14,647[7]	.....	40,733[8]	26.61	5.32%	487	.31	.....
Morrisburg	1,374	1,575	1,385	658,260	475	31,025	22.40	32,540	6,265[9]	13,070	59,640	43.06	8.61%	.....	.....	.....
Mount Forest	1,821	1,892	1,690	857,927	508	41,480	24.54	42,167	3,499	5,273	42,476	25.13	5.03%	.....	.....	3,000

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(1) Tax arrears of $7,524, fully covered by reserve of $8,064. In addition, tax sale lands of $3,467.
(2) After deducting reserve of $1,972.
(3) Total tax arrears, tax sale lands, etc., less reserve of $8,110.
(4) In addition, tax sale lands of $3,713.
(5) After deducting reserve of $5,257. In addition, tax sale lands of $3,372.
(6) After deducting reserve of $737. In addition, tax sale lands of $1,106.
(7) After deducting reserve of $500.
(8) In addition, guaranteed bonds of $7,000.
(9) Reserve against tax arrears of $1,598. In addition, tax sale lands of $3,507, against which there is a reserve of $3,007.

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MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	DOMINION CENSUS		TOWN'S REPORT							PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1943	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT
ONTARIO																
Neustadt	465	419	418	$146,560	$351	$ 6,440	$15.41	$ 6,670	$ 409	$	$ 15,529	$37.15	7.43%	$	$	$ .....
Newburgh	410	471	495	126,425	255	5,805	11.73	5,812	684	.....	.....	.....	.....	.....	.....	.....
Newcastle	611	742	703	287,780	409	12,094	17.20	13,203	1,326	.....	4,017	5.71	1.14%	.....	.....	.....
New Hamburg	1,426	1,402	1,454	828,360	570	29,474	20.27	30,540	4,041	.....	2,338	1.61	0.32%	.....	.....	.....
Niagara	1,672	1,541	1,802	971,449	539	47,748	26.50	51,160	16,161	8,360	15,271	8.47	1.69%	.....	.....	.....
Nepean Twp.	11,142	13,859	13,076	*See page 8A*		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Norwich	1,126	1,268	1,199	677,680	565	29,139	24.30	29,849	2,945	10,918	26,775	22.33	4.47%	.....	.....	.....
Norwood	727	762	673	284,089	422	14,206	21.11	15,819	2,679	13,509	13,509	20.07	4.01%	.....	.....	.....
Oil Springs	433	458	426	199,919	469	8,587	20.16	10,104	3,191	.....	11,844	27.80	5.56%	.....	.....	4,500
Omemee	498	620	464	259,335	559	9,405	20.27	9,465	1,544	.....	7,773	16.75	3.35%	.....	.....	.....
Palmerston	1,617	1,418	1,396	656,828	470	37,323	26.74	39,844	2,592[1]	8,356	71,879	51.49	10.30%	.....	.....	4,500
Paisley	732	709	574	299,088	521	15,000	26.13	15,322	628	.....	3,282	5.72	1.14%	.....	.....	200
Parkhill	998	947	801	470,707	583	19,157	23.92	19,145	2,680	.....	2,987	3.73	0.74%	.....	.....	1,500
Point Edward	1,211	1,363	1,221	838,572	686	29,627	24.26	33,113	884[2]	3,000[3]	5,151	4.22	0.84%	.....	.....	.....
Port Credit	1,650	2,160	2,249	1,517,484	675	81,744	36.35	84,470	11,975[4]	92,374	281,997	125.38	25.08%	.....	.....	.....
Port Dalhousie	1,331	1,723	1,747	940,361	538	46,335	26.52	53,113	16,337[5]	77,635	82,773	47.38	9.48%	.....	.....	.....
Port Dover	1,680	1,968	2,001	1,004,691	502	45,318	22.65	49,879	7,115	91,193	138,117	69.02	13.80%	.....	.....	1,500
Port Elgin	1,305	1,395	1,271	650,419	512	27,998	22.03	27,524	585	21,783	73,122	57.53	11.51%	.....	.....	.....
Port McNicoll	928	973	950	577,136	607	23,709	24.95	24,235	2,453	.....	9,907	10.43	2.09%	.....	.....	.....
Port Perry	1,130	1,245	1,280	651,227	509	29,637	23.15	31,717	3,434[6]	5,001	49,070	38.34	7.67%	.....	.....	25,000[17]
Port Rowan	674	661	584	358,869	614	12,559	21.50	12,848	1,258	3,323	6,843	11.72	2.34%	.....	.....	.....
Port Stanley	816	1,177	833	1,014,725	1,218	26,383	31.67	29,472	4,269	18,826	18,826	22.60	4.52%	.....	.....	.....
Powassan	722	775	651	236,750	363	10,178	15.63	10,982	871	.....	6,431	9.88	1.98%	.....	.....	.....
Rainy River	1,680	1,205	1,200	463,780	386	32,723	27.27	35,129	1,147[7]	.....	112,821	94.02	18.80%	.....	.....	.....
Richmond Hill	1,270	1,345	1,454	959,138	660	40,862	28.10	56,317	7,562	67,442	133,252	91.65	18.33%	21,109	12.41	500
Ridgetown	1,942	1,944	1,911	1,141,181	597	46,821	24.50	51,087	6,353[8]	1,399	73,012	38.21	7.64%	.....	.....	5,600
Rockcliffe Park	957	1,480	1,457	3,078,749	2,113	95,100	65.27	100,021	1,944	3,600[9]	160,287	110.01	22.00%	23,647	16.23	.....
Rodney	757	702	718	418,858	583	13,636	18.99	13,369	1,389	.....	11,057	15.40	3.08%	.....	.....	.....
Sandwich East Twp.	5,542	8,571	9,808	2,522,761	257	114,154	11.64	118,223	25,624[10]	298,363	1,630,389[11]	166.25	33.25%	.....	.....	18,000
Sandwich West Twp.	3,438	4,735	5,310	2,456,680	463	89,044	16.77	94,512	71,674[12]	.....	3,065,044[13]	577.22	115.44%	49,256[14]	9.27	.....
Seaforth	1,692	1,668	1,724	935,799	543	44,994	26.10	48,451	15,710	61,381	104,573[15]	60.66	12.13%	.....	.....	.....
Shelburne	1,064	1,005	985	518,090	526	29,538	29.99	28,770	3,497	2,883	61,189	62.12	12.42%	.....	.....	.....
Smooth Rock Falls	858	953	931	548,212	589	39,015	41.91	39,015	.....	.....	50,100	53.81	10.76%	.....	.....	.....
Southampton	1,520	2,679	1,585	715,037	451	33,460	21.11	33,684	2,506	11,595	41,839[16]	26.40	5.28%	.....	.....	20,000[17]
South River	704	838	928	266,676	287	11,734	12.64	11,511	4,083	.....	.....	.....	.....	.....	.....	.....
Stoney Creek	834	1,007	1,051	525,285	500	19,729	18.77	21,441	3,139	60,834	61,204	58.23	11.65%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(1) After deducting reserve of $2,037. In addition, tax sale lands of $2,222.

(2) After deducting reserve of $2,660.

(3) Electric light $823 and housing debt $2,177.

(4) After deducting reserve of $392. In addition, tax sale lands of $17,016.

(5) In addition, tax sale lands of $2,174.

(6) After deducting reserve of $1,600.

(7) After deducting reserve of $7,500. Tax sale lands of $45,400, fully covered by reserve.

(8) After deducting reserve of $748.

(9) Not including $34,347 water debentures issued as local improvements.

(10) Tax arrears, extension and purchase agreements and municipally owned property totalling $66,045, covered by a reserve of $66,041.

(11) Includes certificates of indebtedness of $201,546 covering share of Sandwich, Windsor & Amherstburg Rly. debt, $71,680; Windsor Utilities Commission debt, $56,284, and debts assumed from other municipalities, $69,923, etc.

(12) Tax arrears, extension agreements and registered property agreements of $156,253, covered by a reserve of $156,252. In addition, tax sale property of $46,604.

(13) Includes $1,013,242 certificates of indebtedness, which includes Dominion Bank, $344,138; Essex Border Utilities Commission, $286,518; Sandwich, Windsor & Amherstburg Rly., $315,980. Also includes $195,393 due other municipalities.

(14) City of Windsor bonds received in settlement of city liabilities. In addition, $19,190 due by Town of La Salle—Twp. of Sandwich South.

(15) In addition, industrial guarantee of $37,031.

(16) Includes industrial guarantee of $20,315.

(17) Bank loan for purchase of Victory Bonds.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	DOMINION CENSUS		TOWN'S REPORT							PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1943	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT
ONTARIO																
Schreiber Twp.	1,113	1,281	1,450	$487,717	$336	$25,361	$17.49	$?	$ 6,457	$59,150	$ 81,423	$56.15	11.23%	$31,124	$21.46	$ .....
Springfield	379	451	401	181,902	454	7,192	17.93	7,223	2,230	1,320	13,789	34.39	6.88%	.....	.....	.....
Stayner	1,042	1,085	1,162	429,926	370	20,230	17.41	21,070	1,154	389	32,419	27.90	5.58%	.....	.....	.....
Stirling	865	990	934	446,462	478	22,937	24.56	23,673	1,675	40,763	60,691	64.98	13.00%	.....	.....	.....
Stouffville	1,105	1,253	1,274	672,875	528	23,909	18.77	24,164	393	.....	44,861	35.21	7.04%	.....	.....	.....
Streetsville	673	709	707	369,350	522	15,148	21.43	16,025	330 [1]	9,313	32,307	45.70	9.14%	.....	.....	5,000 [3]
Shuniah Twp.	1,131	2,521	2,345	987,460	421	35,025	14.94	?	..... [2]	.....	19,039	8.12	1.62%	11,384	4.85	.....
Sutton	809	1,051	862	648,204	752	21,278	24.68	23,318	5,993	.....	36,680	42.55	8.51%	.....	.....	.....
Tara	491	495	437	256,509	587	8,530	19.52	8,713	97	.....	.....	.....	.....	.....	.....	.....
Tavistock	1,042	1,066	1,037	582,157	561	18,049	17.40	17,885	1,077	4,177	4,177	4.03	0.81%	.....	.....	.....
Teeswater	805	819	859	382,530	445	17,642	20.54	18,914	4,011	.....	1,939	2.26	0.45%	.....	.....	.....
Thamesville	754	828	777	500,797	645	17,106	22.01	20,773	3,687	2,317	4,300	5.53	1.11%	.....	.....	.....
Thedford	577	623	573	239,993	419	9,600	16.75	10,710	649	.....	10,004	17.46	3.49%	.....	.....	.....
Thessalon	1,632	1,316	1,008	355,170	352	22,027	21.85	19,805	23,947 [4]	12,545	34,155	33.88	6.78%	.....	.....	3,633
Thornbury	739	838	823	447,967	544	17,055	20.72	19,325	1,916	34,163	57,020	69.28	13.86%	9,870	11.99	4,000 [3]
Tilbury	1,996	2,155	1,995	979,150	491	44,516	22.31	45,678	3,498 [5]	76,139	100,107	50.18	10.04%	.....	.....	.....
Toronto Twp.	8,476	12,481	11,897	*See page 8A*		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tottenham	546	561	454	247,803	546	11,074	24.39	11,304	1,869	14,829	14,829	32.66	6.53%	.....	.....	.....
Tweed	1,247	1,343	1,250	565,559	460	29,418	23.53	33,798	9,620	11,331	75,748	60.60	12.12%	.....	.....	12,000
Uxbridge	1,506	1,406	1,439	676,745	470	33,893	23.55	37,359	3,907 [6]	30,563	81,402	56.57	11.31%	.....	.....	27,000 [7]
Vankleek Hill	1,295	1,435	1,392	535,211	384	22,205	15.95	22,492	2,029	.....	598	.43	0.09%	.....	.....	.....
Victoria Harbour	1,171	1,026	907	217,679	224	11,769	12.13	12,425	511 [8]	.....	.....	.....	.....	.....	.....	.....
Waterdown	924	910	916	571,414	624	19,866	21.69	19,534	3,902	51,960	69,035 [9]	75.37	15.07%	.....	.....	.....
Waterford	1,168	1,342	1,352	726,225	537	28,791	21.29	29,270	1,337	17,186	60,021	44.39	8.88%	.....	.....	.....
Watford	956	1,076	972	514,005	529	23,239	23.91	26,552	1,929	21,839	35,857	36.89	7.38%	.....	.....	.....
Webbwood	468	415	382	113,355	297	5,517	14.44	6,259	2,522	.....	.....	.....	.....	.....	.....	.....
Wellington	900	1,036	950	765,625	806	21,550	22.68	21,933	269	3,182	33,229 [10]	34.97	6.99%	.....	.....	1,200
West Lorne	814	728	791	349,135	441	15,384	19.45	15,640	1,921	112,610	117,133	148.08	29.62%	.....	.....	.....
Westport	737	726	690	330,607	479	11,992	17.38	12,484	5,626	7,951	10,782	15.63	3.13%	.....	.....	.....
Wheatley	724	785	716	379,680	530	16,551	23.12	17,273	3,577 [11]	69,534	76,032	106.19	21.23%	.....	.....	.....
Wiarton	1,949	1,749	1,595	665,963	417	30,612	19.19	31,341	3,354	38,058	51,566	32.33	6.47%	.....	.....	.....
Winchester	963	1,049	1,000	485,649	486	22,198	22.20	22,850	911	1,419	39,535	39.54	7.91%	.....	.....	.....
Woodbridge	744	1,044	1,089	414,779	381	15,030	13.80	14,964	2,200	?	39,625	36.39	7.28%	.....	.....	.....
Woodville	414	394	380	187,456	493	7,377	19.41	7,788	1,240	261	18,438 [12]	48.52	9.70%	.....	.....	.....
Wyoming	482	523	480	156,129	325	8,899	18.54	8,879	1,672	.....	3,472	7.23	1.45%	.....	.....	2,500

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(1) After deducting reserve of $3,083.
(2) Tax arrears of $23,056, fully covered by reserve. In addition, tax sale lands of $57,714, against which reserve totals $32,091.
(3) Bank loans for purchase of Victory Bonds.
(4) Fully covered by reserve of $23,947. In addition, tax sale lands of $7,346.
(5) After deducting reserve of $2,463. In addition, tax sale lands of $2,356.
(6) After deducting reserve of $3,035. In addition, tax sale lands of $792.
(7) Victory Bonds held against loan, $25,000.
(8) After deducting reserve of $4,466. In addition, tax sale lands of $1,624.
(9) Includes $17,075, Waterdown's share (40%) of the Waterdown–East Flamboro High School debenture debt.
(10) Includes only $30,047, Wellington's share (48.28%) of school debt of $62,235.
(11) In addition, tax sale lands of $2,371.
(12) Total school debt of $18,177, of which $12,398 assumed by other municipalities.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942 or 1943

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			RELATION OF DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TEMPORARY LOANS AND OVERDRAFTS	
	DOMINION CENSUS		MUNICIPALITY'S REPORT			MUNICIPAL	SCHOOLS	COMBINED	MUNICIPAL	SCHOOLS (d)	SCHOOL DISTRICT	MUNICIPAL	COMBINED (b)		MUNICIPAL	SCHOOL
	1931	1941	1943	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	AMOUNT
QUEBEC (X)																
Acton Vale	1,753	2,366	2,506	$ 917,500	$ 366	$15,949[1]	$15,045[1]	$12.37	$ 5,562	$ 1,025	$14,100	$ 79,168	$37.22	7.4%	$	$ .....
Almaville (V.)*	2,010	2,282	2,571	769,540	299	5,866	6,329	4.94	1,028	1,230	51,800	32,900	32.94	6.6%	.....	.....
Arthabasca	1,608	1,883	1,956	463,900	237	4,637	4,712	4.78	1,314	200	.....	50,100	25.61	5.1%	.....	16,800
Baie de Shawinigan*	1,316	1,255	1,272	624,808	491	13,419	6,638	15.76	2,720	537	21,400	50,000	56.13	11.2%	.....	1,000
Beaconsfield	641	706	1,106	1,620,173	1,465	17,957	1,399C	17.50	7,769	978C	C	47,583[5]	43.02	8.6%	.....	.....
Beauceville East*	975	1,251	1,131	626,003	553	8,273	?	?	2,708	?	?	28,560	?	?	1,500	?
Beaulac*	450	405	382	112,975	296	1,806	2,262	10.65	394	829	12,700	8,000	54.19	10.8%	.....	.....
Beaulieu (V.)*	380	442	654[7]	719,450	1,100	2,983	1,796	7.31	2,191	1,951	.....	2,100	3.21	0.6%	.....	.....
Beauport East (V.)*	480	587	602	553,465	919	6,215	1,693	13.13	6,122	1,541	.....	39,300	65.28	13.1%	.....	.....
Bedford	1,570	1,697	1,796	923,120	514	16,490	14,981	17.52	6,316	6,890	28,900	55,414[6]	46.95	9.4%	.....	5,500
Beebe Plain (V.)*	1,053	1,024	1,259	383,600	304	3,926	6,303	8.12	2,349	3,603	17,014[2]	5,000	17.49	3.5%	.....	804
Beloeil*	1,434	2,008	2,100	857,005	408	7,826	8,369	7.71	5,788	4,097	13,300	156,170	80.70	16.1%	3,700	4,500
Bernierville (V.)*	946	1,638	1,817	210,970	116	1,479	2,915	2.42	2,009	2,098	3,800	3,300	3.91	0.8%	.....	5,300
Bic (V.)	1,020	1,117	1,100	276,375	251	2,766	2,399[1]	4.70	1,841	913	.....	.....	.....	.....	.....	.....
Bon Secours (V.)*	735	699	687	185,805	270	887	6,942	11.40	543	3,180	27,750	.....	40.39	8.1%	500	900
Boucherville (V.)	883	1,047	1,050	411,273	392	5,019	6,153	10.64	2,208	7,429	.....	50,200	47.81	9.6%	.....	.....
Bromptonville	1,527	1,672	1,800	1,425,260	792	21,173	10,504	17.60	2,896	1,487	.....	197,000	109.44	21.9%	.....	.....
Cabano (V.)*	2,187	2,031	1,948	511,800	263	7,778	8,544	8.38	2,372	2,307	.....	20,300	10.42	2.1%	.....	9,900
Calumet (V.)*	675	705	724	165,075	228	2,012	2,717	6.53	1,103	3,099	500	12,100	17.40	3.5%	.....	2,900
Campbell's Bay (V.)	897	900	1,000	387,215	387	3,095	6,473	9.57	2,343	4,123	9,300	2,500	11.80	2.4%	.....	1,000
Cap Chat	1,139	1,329	1,250	178,325	143	2,675	2,790	4.37	1,276	3,566	.....	4,269	3.42	0.7%	.....	2,600
Causapscal	1,390	1,545	1,551	293,550	219	2,348	4,065	4.13	2,306	3,673	3,000	1,987	32.15	6.4%	.....	.....
Chambly Bassin (V.)	1,287	1,423	1,753	920,968	525	18,419	8,845[3]	15.55	19,695	2,662[3]	.....	118,800	67.77	13.6%	.....	2,500[3]
Chambly Canton (V.)*	955	1,185	1,250	1,003,173	803	19,014	4,119	18.51	1,241	3,105	4,000	92,035	76.83	15.4%	.....	.....
Champlain (V.)*	556	692	670	170,050	254	1,143	1,284	3.62	375	375	.....	24,200	36.12	7.2%	.....	2,400
Chandler	1,741	1,858	2,000	1,105,501	553	15,539	11,180	13.36	611	2,183	21,400	112,700	62.05	12.4%	.....	.....
Charlemagne (V.)*	813	1,150	1,156	239,330	207	3,868	3,111	6.04	1,105	570	.....	13,000	11.25	2.3%	.....	2,220
Charlesbourg*	1,869	2,789	2,685	784,610	292	11,747	7,722	7.25	1,011	7,724	.....	87,800	32.70	6.5%	.....	1,576
Chateauguay	1,067	1,425	1,800	1,457,155	810	10,200	8,625	10.46	2,158	1,720	4,368[4]	8,582	7.19	1.4%	.....	3,000
Cheneville (V.)*	518	589	603	154,920	257	1,479	3,067	7.54	1,210	700	.....	50	.83	.....	1,523	1,900
Contrecoeur	794	1,043	1,117	570,100	510	3,220	3,203	5.66	668	1,272	.....	.....	.....	.....	5,000	.....
Cookshire	946	877	865	401,695	464	6,591	2,420	10.42	1,098	368	4,750	13,000	20.52	4.1%	.....	.....
Coteau du Lac (V.)*	428	463	502	179,915	358	1,783	3,993	11.51	636	644	.....	.....	.....	.....	17,685	1,700

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(d) INCLUDES SPECIAL ASSESSMENT AND MONTHLY FEES OVERDUE

(X) Quebec school districts are administered by separate bodies and usually levy and collect their own taxes. The fiscal years and often the areas included do not coincide with the municipality. School district figures are included to make possible an approximate comparison with municipalities in other provinces.

* Information as at December 31, 1942.
(C.) Catholic school only.
(V.) Village.
(1) Tax levy not reported—tax collection figures used.
(2) After deducting sinking fund of $986.
(3) Chambly Bassin parish, which includes the village. On the basis of taxable assessment about 58% of taxes are levied on village ratepayers.
(4) After deducting sinking fund of $3,975.
(5) After deducting sinking fund of $127,416.
(6) After deducting sinking fund of $19,086.
(7) Summer population.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942 or 1943

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			RELATION OF DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TEMPORARY LOANS AND OVERDRAFTS	
	DOMINION CENSUS		MUNICIPALITY'S REPORT			MUNICIPAL	SCHOOLS	COMBINED	MUNICIPAL	SCHOOLS (d)	SCHOOL DISTRICT	MUNICIPAL	COMBINED (b)		MUNICIPAL	SCHOOL
	1931	1941	1943	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	AMOUNT
QUEBEC (X)																
Coteau Station (V.)	846	796	797	$ 228,625	$ 287	$ 2,622	3,421	$ 7.58	$ 617	$ 419	$	$ 7,700	$ 9.66	1.9%	$	$ .....
Courville	1,678	2,011	2,100	959,400	457	6,715	11,706	8.77	6,224	3,987	35,700	63,700	47.33	9.5%	.....	.....
Cowansville*	1,859	3,486	3,625	2,090,550	577	31,180	19,062	13.86	13,583	9,501	49,300	72,300	33.54	6.7%	7,500	.....
Danville (V.)*	1,354	1,332	1,344	549,445	409	8,088	8,696	12.49	2,510	2,806	17,700	10,000 [11]	20.61	4.1%	800	.....
Delson	715	570	875	256,665	293	2,567	2,969	6.33	.....	1,053	.....	3,000	3.43	0.7%	.....	4,239
De Lery (June 30, 1944) [3]	561	816	890	1,283,785	1,467	6,054 [1]	4,437 [1]	11.79	1,441	1,224	.....	2,000	2.25	0.4%	.....	.....
Deschaillons* (Sur St. Laurent)	650	1,034*	1,034	179,828	174	904	3,335	4.10	8	5	1,783	.....	1.72	0.3%	.....	.....
Deux Rivieres	670	642	730	159,410	218	1,859	4,080	8.14	417	3,696	.....	38,400	52.60	10.5%	.....	1,000
Disraeli	1,437	1,338	1,580	299,405	189	4,493	5,135	6.09	1,130	2,314	.....	13,600	8.61	1.7%	2,000	.....
Dolbeau	2,032	2,847	3,200	2,579,850	806	32,249	28,064	18.85	3,762	2,530	84,800	261,000	108.06	21.6%	.....	.....
Dorion (June 30, 1942)	1,155	1,292	1,275	1,014,325	796	13,750	6,347	15.76	6,145	1,816	20,000	75,900	75.22	15.0%	7,988	.....
Eastman (V.)*	474	517	477	230,300	483	2,778	2,903	11.91	1,770	1,718	.....	8,050 [7]	16.88	3.4%	.....	.....
East Broughton	1,868	1,825*	1,591	535,960	337	4,288	5,415	6.10	1,887	4,631	.....	96,000	60.34	12.1%	.....	600
Fort Coulonge (V.)*	1,130	1,072	1,184	473,100	400	7,196	4,348	9.75	3,982	2,640	16,600	17,536 [12]	28.83	5.8%	.....	1,000
Fortierville (V.)*	422	413	410	52,065	127	732	3,989	11.51	72	577	1,500	900	5.85	1.2%	.....	100
Gaspe (V.)*	919	924	1,050	580,385	553	5,742	2,662	8.00	4,136	1,248	.....	9,800	9.33	1.9%	.....	2,950
Gracefield (V.)*	479	537	453	205,925	455	4,636	3,858	18.75	1,651	840	5,000	13,216 [9]	41.44	8.3%	.....	.....
Greenfield Park	1,610	1,819	1,795	1,514,570	844	39,201	15,131	30.27	21,627 [4]	7,550	23,724 [5]	449,500	263.63	52.7%	15,900	150
Grenville (V.)*	719	737	988	226,845	587	3,532	1,745	5.34	2,196	1,347	.....	.....	.....	.....	.....	550
Hampstead*	594	2,287	2,112	4,041,078	1,913	124,744	?	?	33,326	?	?	708,089 [6]	?	?	12,500	.....
Hebertville [3]	933	1,025	1,459	1,098,982	643	3,848	13,616	11.97	42	72	18,000	11,200	20.01	4.0%	.....	3,000
Hebertville Station	922	950	922	281,775	306	1,408	4,015	5.88	542	5,087	4,800	62,100	72.56	14.5%	.....	7,200
Hudson (V.)*	848	731	798	489,940	614	4,892	14,519	24.32	2,946	6,604	26,100	9,952	45.18	9.0%	.....	.....
Hudson Heights (V.)	510	715	870	1,039,600	1,195	6,238	593	7.85	2,100	241	.....	.....	.....	.....	.....	.....
Huntingdon	1,619	1,952	2,200	1,517,465	690	18,053	25,463	19.78	2,564	2,974	42,800	119,400	73.73	14.7%	1,000	400
Knowlton (V.)*	990	972	815	943,800	1,158	9,647	1,490	13.67	11,141	352	.....	20,885 [8]	25.63	5.1%	15,000	1,000
L'Abord a Plouffe (V.)*	1,227	1,773	1,766	799,607	453	11,858	7,191	10.79	5,593	2,907	20,200	83,050 [10]	58.47	11.7%	.....	2,500
Lac au Saumon (V.)*	1,779	1,703	1,740	181,720	104	2,969	2,243	3.00	1,368	2,689	3,000	11,800	8.51	1.7%	1,000	4,715
L'Annonciation	658	632	603	137,025	227	2,569	2,446	8.32	1,406	919	800	16,000	27.86	5.6%	.....	.....
Lac St. Louis (V.)	1,537	819	950	3,340,950	3,517	15,035	9,169	25.29	618	550	.....	1,500	1.58	0.3%	.....	4,000
La Perade (V.)	926	1,014	975	236,190	242	.....	1,623	1.66	.....	397	.....	.....	.....	.....	.....	1,000
La Providence (V.)*	1,241	1,924	1,938	681,000	351	7,903	5,833	7.09	552	1,022	22,700	67,200	46.39	9.3%	10,000	.....
L'Assomption*	1,576	1,829	2,000	606,400	303	9,674	4,596	7.13	2,645	885	.....	80,870	40.44	8.1%	.....	.....
Laurentides (February 28, 1942)*	1,284	1,342	1,350	458,400	340	6,311	6,026	9.14	4,620	1,717	9,400	15,400	18.37	3.7%	6,189	7,826

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(d) INCLUDES SPECIAL ASSESSMENT AND MONTHLY FEES OVERDUE

* Information as at December 31, 1942.

(V.) Village.

(X) Quebec school districts are administered by separate bodies and usually levy and collect their own taxes. The fiscal years and often the areas included do not coincide with the municipality. School district figures are included to make possible an approximate comparison with municipalities in other provinces.

(1) Tax levy not reported—tax collection figures used.

(3) School figures for year ending June 30, 1944.

(4) After deducting reserve of $18,308.

(5) After deducting sinking fund of $3,776.

(6) After deducting sinking fund of $362,707.

(7) After deducting sinking fund of $2,133.

(8) After deducting sinking fund of $3,921.

(9) After deducting sinking fund of $6,284.

(10) After deducting sinking fund of $13,850.

(11) After deducting sinking fund of $26,000.

(12) After deducting sinking fund of $12,464.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942 or 1943

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (d)	School District	Municipal	Combined (b)		Municipal	School
	1931	1941	1943	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC (X)																
Laval sur le Lac	84	312	712	$1,063,505	$1,494	$17,956	$	$25.22	$ 1,596	$	$	$182,500	$256.32	51.3%	$	$ .....
Laterriere (V.)	529	512	450	139,360	310	4,516	4,289	19.57	1,413	2,075	.....	21,100	46.89	9.4%	.....	1,700
Leclercville (V.)*	674	544	500	96,045	192	712	1,205	3.83	176	218	.....	.....	.....	.....	.....	400
L'Enfant Jesus (V.)*	1,066	1,175	1,405	285,900	203	3,158	3,431	4.69	919	418	.....	41,200	29.32	5.9%	.....	5,500
Lennoxville	1,927	2,150	2,115	1,800,690	851	26,966	19,359	21.90	15,867	4,134	20,400	124,337[6]	68.43	13.7%	.....	.....
L'Epiphanie (V.)*	1,705	1,941	1,992	464,275	233	4,185	7,767	6.00	2,582	6,414	22,100	2,000	12.10	2.4%	3,200	.....
Liniere	667	695	688	201,075	292	1,207	1,690	4.21	777	704	.....	.....	.....	.....	1,500	700
Lyster (V.)	725	805	610	138,675	227	1,237[1]	1,308	4.17	549	199	.....	.....	.....	.....	800	531
Macamic (V.)	821	645	611	125,786	206	2,516	7,686	16.70	8,144	?	58,070	75,863	219.20	43.8%	.....	2,765
Maniwaki[3]	1,720	2,320	2,492	889,924	357	12,014	13,224	10.13	2,402	6,047	46,333	73,550	48.11	9.6%	.....	2,500
Marbleton (V.)*	798	811	967	268,275	277	2,683	?	?	841	?	?	.....	?	?	.....	.....
Marieville*	1,986	2,394	2,330	820,685	352	16,054	?	?	11,964	?	?	53,033[7]	?	?	.....	.....
Masson (V.)*	2,015	1,226	1,225	348,355	284	13,127	?	?	2,811	?	?	70,127	?	?	.....	.....
Massueville (V.)*	598	555	697	131,838	189	2,712	?	?	373	?	?	2,900	?	?	8,450	.....
McMasterville	819	1,097	993	1,314,600	1,324	14,460	9,138	23.76	1,283	345	2,400	7,000	9.47	1.9%	.....	.....
Montauban (V.)*	630	334	295	112,900	383	1,948	1,713	12.41	998	1,709	10,900	.....	42.75	8.5%	4,348	.....
Montebello (V.)	1,501	1,266	1,347	492,590	366	5,172	7,095	9.11	832	513	.....	.....	.....	.....	.....	.....
Montreal South	1,164	1,441	1,600	1,199,180	749	39,977	3,087	26.92	14,308	1,620	.....	228,000	142.50	28.5%	.....	1,000
Napierville (V.)*	857	990	970	581,016	599	4,892	4,920	10.12	754	317	.....	2,100	2.16	0.4%	.....	.....
Normandin (V.)*	773	1,029	907	163,120	180	3,510	16,533[5]	22.10	1,828	1,928	764	.....	.84	0.2%	9,400	11,725
Nouveau Salaberry	805	1,043	.....	Annexed to the City of Valleyfield		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ormstown (V.)	842	887	850	537,845	633	8,639	13,646[1]	26.22	2,095	2,042	4,100	24,844	34.05	6.8%	.....	.....
Papineauville	954	1,023	1,000	329,800	330	2,958	4,656	7.61	168	138	.....	.....	.....	.....	.....	.....
Philipsburg	638	457	460	187,200	407	2,212	974	6.93	310	642	.....	3,600	7.83	1.6%	.....	.....
Pierreville (V.)*	1,352	1,302	1,500	339,230	226	4,341	3,395	5.16	3,965	1,421	3,500	17,500	14.00	2.8%	.....	.....
Pointe au Pic (V.)*	961	1,083	1,050	1,222,898	1,164	12,056	9,698	20.71	1,815	1,601	26,400	7,300	32.10	6.4%	8,600	7,500
Pont Rouge (V.)	1,353	1,865	1,924*	517,495	269	5,175	8,040[1]	6.87	4,417	150	3,450	2,000	2.83	0.6%	11,750[4]	.....
Portneuf	1,017	1,015	1,083	307,611	284	3,691	11,697	14.21	1,244	6,185	.....	9,792	9.04	1.8%	.....	.....
Princeville (V.)*	980	1,145	1,079	275,675	255	2,170	4,794	6.45	2,340	1,019	.....	3,800	3.52	0.7%	300	2,700
Quebec West (April 30, 1942)	1,813	3,619	3,825	1,461,839	382	20,697	14,183	9.12	12,385	2,833	36,000	245,800	73.67	14.7%	16,464	2,923

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(d) INCLUDES SPECIAL ASSESSMENT AND MONTHLY FEES OVERDUE

(X) Quebec school districts are administered by separate bodies and usually levy and collect their own taxes. The fiscal years and often the areas included do not coincide with the municipality. School district figures are included to make possible an approximate comparison with municipalities in other provinces.

* Information as at December 31, 1942.
(V.) Village.
(1) Tax levy not reported—tax collection figures used.
(3) School figures as at June 30, 1944.
(4) Short-term loan for waterworks.
(5) Includes Village and Township of Normandin.
(6) After deducting sinking fund of $40,663.
(7) After deducting sinking fund of $13,497.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942 or 1943

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (d)	School District	Municipal	Combined (b)		Municipal	School
	1931	1941	1943	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC (X)																
Quyon (V.)	793	637	640	$ 222,386	$ 347	$ 3,335	$ 596C	$ 6.14	$ 1,639	$ 2,521C	$	$ 3,900	$ 6.09	1.2%	$	$ .....
Rawdon (V.)*	1,066	1,236	1,265	1,389,920	1,099	7,503	3,897	9.01	6,598	5,532	.....	.....	.....	.....	9,075	4,500
Richelieu (V.)*	524	773	775	1,046,940	1,351	12,870	2,552	19.90	2,699	237	.....	68,000	87.74	17.5%	.....	.....
Rigaud*	1,099	1,222	1,923	544,535	283	9,378	7,992	9.03	2,861	3,328	35,725	47,774[5]	43.42	8.7%	.....	3,795
Riviere du Moulin (V.)	1,040	1,561	1,920	332,282	173	10,822	6,008	8.77	1,811	2,316	81,000	63,800	75.42	15.1%	.....	.....
Robertsonville (V.)*	671	576	665	155,935	235	1,489	2,864	6.55	246	324	.....	12,000	18.05	3.6%	2,000	14,000
Rock Island (V.)*	1,424	1,395	1,750	500,892	286	9,044	6,711	9.00	6,901	3,496	11,900	12,700	14.06	2.8%	1,500	.....
Rougemont (V.)*	429	471	507	432,750	853	1,602	2,278	7.65	303	493	5,900	11,200	33.73	6.7%	7,008	908
Roxton Falls (V.)*	760	795	858	306,815	358	6,136	3,068	10.73	3,045	1,102	.....	7,950	9.27	1.9%	.....	3,800
Sawyerville (V.)[2]	478	621	620	262,810	365	3,059[1]	6,985	16.20	826	1,278	2,800	22,000	40.00	8.0%	1,000	2,225
Scotstown*	1,189	1,273	1,349	537,425	398	5,997	3,370	6.94	3,410	768	750	32,446[6]	24.61	4.9%	2,400	600
Senneville (June 30, 1943)	526	555	530	1,011,962	1,909	8,601	6,090	27.72	693	290	.....	38,200	72.08	14.4%	.....	245
Shawville[3]	801	892	889	481,135	541	4,811	19,980	27.89	876	7,045	9,200	23,114	36.35	7.3%	.....	.....
Ste. Adele (V.)*	433	690	498	284,425	571	5,091	7,648	25.58	672	2,239	5,200	41,478[7]	93.73	18.7%	.....	.....
St. Alexis de la Grand Baie (V.)	1,790	2,230	2,429	886,736	365	21,125	10,806	13.15	22,459[4]	9,383	32,900	193,200	93.08	18.6%	.....	.....
Ste. Anne de Beaupre (V.)*	1,901	1,783	1,868	470,365	252	4,167	12,583	8.97	1,147	4,023	40,600	15,500	30.03	6.0%	.....	.....
Ste. Anne de Chicoutimi	1,102	1,540	1,925	349,264	181	13,004*w*	9,183	11.52	9,639[4]	8,157[4]	60,900	97,400	82.23	16.4%	.....	.....
St. Anselme	738	510	876	201,000	229	1,102	4,775	6.71	372	1,183	.....	.....	.....	.....	.....	384
St. Benoit Jos. Labre (V.)*	1,648	1,593	1,610	383,615	238	3,964	4,080	5.00	1,619	1,373	.....	79,800	49.56	9.9%	.....	2,000
St. Boniface de Shawinigan	571	563	633	89,975	142	810	3,666	7.07	420	2,909	.....	.....	.....	.....	1,100	6,600
St. Casimir (V.)[3]	1,316	1,307	1,220	267,795	219	4,017	4,650	7.10	811	1,981	.....	1,400	1.15	0.2%	.....	.....
St. Cesaire (V.)*	1,051	1,209	1,442	623,875	432	6,423	2,126	5.93	3,906	818	.....	48,375	3.35	0.7%	.....	.....
St. Coeur de Marie	535	661	670	125,300	187	1,378	3,098	6.59	9,163[4]	10,514[4]	32,755	15,011	71.29	14.3%	.....	.....
St. Croix (V.)*	766	841	860	135,075	157	2,049	4,102	7.15	325	1,523	.....	11,500	13.37	2.7%	.....	2,191
St. Cyrille	725	723	731	183,140	251	2,060	1,524	4.90	622	62	.....	.....	.....	.....	1,000	.....
St. Denis (V.)*	689	727	760	209,962	276	1,965	1,482	4.53	494	195	.....	.....	.....	.....	1,500	.....
St. Emilien[3]	646	1,018	1,023*	514,146	502	5,141*w*	5,141	10.05	1,193*w*	2,711	22,700	27,000	48.58	9.7%	400	.....
St. Felicien (V.)*	1,599	1,603	1,622	398,025	245	6,447	8,756	9.37	5,507	7,440	54,800	62,633	72.40	14.5%	.....	7,081
St. Felix de Valois (V.)*	896	1,130	1,102	263,850	240	1,989	2,067	3.68	407	174	.....	.....	.....	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(d) INCLUDES SPECIAL ASSESSMENT AND MONTHLY FEES OVERDUE

(X) Quebec school districts are administered by separate bodies and usually levy and collect their own taxes. The fiscal years and often the areas included do not coincide with the municipality. School district figures are included to make possible an approximate comparison with municipalities in other provinces.

* Information as at December 31, 1942.
(C.) Catholic schools only.
(V.) Village.
(*w*) Includes water taxes.

(1) Tax levy not reported—tax collection figures used.
(2) Protestant school figures for year ending June 30, 1944.
(3) School figures for year ending June 30, 1944.
(4) Includes consolidated taxes.
(5) After deducting sinking fund of $3,800.
(6) After deducting sinking fund of $22,554.
(7) After deducting sinking fund of $3,022.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942 or 1943

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	Temporary Loans and Overdrafts	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (d)	School District	Municipal	Combined (b)		Municipal	School
	1931	1941	1943	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC (X)																
St. Francois du Lac	718	673	673	$ 110,800	$ 165	$ 2,032	$ 1,647	$ 5.47	$ 624	$ 641	$	$ 11,600	$17.24	3.4%	$ 1,525	$ 2,875
St. Gabriel de Brandon (V.)*	1,530	1,632	1,643	417,676	254	3,637	5,467	5.54	795	1,592	.....	23,200	14.12	2.8%	.....	7,000
St. Gedeon (V.)*	658	696	592	165,854	280	1,103	6,148	12.25	1,219	1,068	.....	10,100	17.06	3.4%	.....	3,750
Ste. Genevieve de Pierrefonds (V.)*	472	489	750	138,445	185	3,854	4,935	11.72	1,054	1,853	13,000	18,000	41.33	8.3%	.....	.....
St. Georges de Cacouna (V.)*	594	590	510	270,375	530	1,423	1,216	5.17	509	217	.....	.....	.....	.....	.....	300
St. Georges (Champlain Co.) (V.)*	733	753	745	252,620	339	2,480	1,779	5.72	601	661	14,000	9,100	31.01	6.2%	.....	.....
St. George East (Beauce Co.)	1,543	1,945	2,100	543,410	259	11,771	7,936	9.38	540	416	3,750	10,451	6.76	1.4%	.....	.....
St. Gerard	519	501	487	107,595	221	2,133	1,416	7.29	872	773	.....	6,800	13.96	2.8%	500	6,775
St. Guillaume	907	769	750	160,160	213	1,972	1,814	5.05	972	1,738	.....	.....	.....	.....	12,100	3,600
St. Hilaire (V.) [3]	701	686	958	581,625	607	4,362	5,094	9.87	1,034	596	3,400	14,600	18.79	3.8%	.....	.....
St. Jacques (V.)*	1,529	1,634	1,600	613,615	383	4,427	5,665	6.31	1,621	1,819	.....	.....	.....	.....	1,500	3,900
St. Jean de Boischatel	783	882	843	915,567	1,086	2,962	3,389	7.53	1,511	615	2,500	.....	2.96	0.6%	.....	.....
St. Jerome (Lac St. Jean Co.)	1,235	1,469	1,516	360,390	238	9,803	7,995	11.74	25,855 [4]	12,500 [4]	48,200	112,650	106.10	21.2%	17,257	8,214
St. Joseph (Beauce Co.) [3]	1,625	1,892	1,900	612,580	322	10,171	5,133	8.05	6,983*w*	108	.....	38,116?	20.06	4.0%	.....	1,100
St. Joseph de Sorel*	1,869	2,207	2,379	1,777,255	747	30,010	754	12.93	12,064	167	.....	85,600	35.98	7.2%	8,875	.....
St. Joseph de Hyacinthe	783	1,021	987	287,660	291	4,144	3,709	7.96	1,412	1,523	1,800	27,300	29.48	5.9%	4,750	3,350
St. Joseph de la Riviere Bleue	1,111	1,082	1,085*	114,240	105	4,097	3,380	6.89	1,512 [4]	2,989 [4]	.....	12,000	11.06	2.2%	1,120	.....
St. Jovite	981	1,059	963	246,500	256	8,006 [1]*w*	8,758 [1]	17.41	1,123*w*	2,760	23,000	31,800	56.91	11.4%	.....	.....
St. Leonard d'Aston (V.)*	610	569	557	125,030	224	1,474	?	?	778	?	.....	.....	.....	.....	1,700	.....
St. Leonard de Port Maurice	453	518	588	818,545	1,392	12,687	5,320	30.62	7,468	3,530	20,969 [5]	103,900	212.36	42.5%	.....	.....
St. Marc des Carrieres (V.)*	1,997	2,118	1,950	509,171	261	5,221	6,116	5.81	3,753	6,995	21,100	.....	10.82	2.2%	21,550	6,259
Ste. Marie	1,598	1,736	2,500	488,100	195	5,924 [1]	2,440	3.35	856	432	.....	5,000	2.00	0.4%	.....	1,000
St. Michel (Hochelaga Co.)*	1,528	2,956	3,147	941,588	299	69,731	[6]	22.16	12,040	[6]	[6]	2,316,220 [7]	736.01	147.2%	3,716,629	[6]
St. Moise (V.)*	911	836	980	136,415	139	1,307	1,753	3.12	321	1,011	.....	600	.61	0.1%	750	2,600
St. Pacôme [3]	1,235	1,254	1,955	201,394	103	1,968	5,081	3.61	529	329	1,330	.....	.68	0.1%	1,000	.....
St. Pie (V.)*	858	1,009	940	420,367	447	6,895	4,095	11.69	4,802	1,315	.....	45,000	47.87	9.6%	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(d) INCLUDES SPECIAL ASSESSMENT AND MONTHLY FEES OVERDUE

(X) Quebec school districts are administered by separate bodies and usually levy and collect their own taxes. The fiscal years and often the areas included do not coincide with the municipality. School district figures are included to make possible an approximate comparison with municipalities in other provinces.

(*w*) Includes water taxes.
* Information as at December 31, 1942.
(V.) Village.
(1) Tax levy not reported—tax collection figures used.
(3) School figures as at June 30, 1944.
(4) Includes consolidated arrears.
(5) After deducting sinking funds of $8,531.
(6) School included in Montreal.
(7) After deducting sinking fund of $456,887.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942 or 1943

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (d)	School District	Municipal	Combined (b)		Municipal	School
	1931	1941	1943	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC (X)																
St. Raymond	1,772	2,157	2,157	$ 492,475	$ 228	$11,281*w*	$ 6,395	$ 8.19	$ 4,286*w*	$ 5,509	$17,400	$ 42,300	$27.68	5.5%	$	$ .....
St. Remi (V.)*	1,201	1,431	1,478	608,900	412	6,089	3,845	6.72	1,115	720	.....	2,600	1.76	0.3%	900	.....
Ste. Rose*	1,661	2,292	1,854	1,394,870	752	30,856	15,438	24.97	14,254	7,044	20,200	157,815[4]	96.02	19.2%	25,587	.....
Ste. Scholastique (V.)*	794	775	798	336,045	421	4,426	6,880	14.17	2,857	2,431	30,000	20,300	63.03	12.6%	3,000	2,000
St. Simeon (V.)	875	858	872	169,525	194	3,626	3,651	8.35	2,213	3,858	14,500	21,500	41.28	8.3%	.....	.....
St. Thecle (V.)*	748	904	892	165,850	186	2,906	4,067	7.82	1,188	1,602	.....	9,850	11.04	2.2%	.....	13,875
St. Timothee (V.)*	511	716	1,200	392,900	327	2,202	8,524	8.94	.....	1,555	.....	.....	.....	.....	.....	4,800
St. Tite	1,969	2,385	2,800	631,500	226	8,363	12,668	7.51	1,627	3,332	26,300	97,200[6]	44.11	8.8%	.....	.....
St. Ulric (V.)*	973	898	903	112,705	125	1,006	1,916	3.24	726	861	.....	.....	.....	.....	.....	1,350
Stanstead Plain	845	876	886	379,350	315	5,664	2,933	9.71	7,126	2,187	.....	49,100	55.42	11.1%	.....	1,600
Sutton (V.)[2]	967	1,118	1,100	640,330	582	6,723	7,368	12.81	1,167	1,820	.....	27,800	25.27	5.1%	.....	.....
Tadoussac (V.)*	644	766	740	192,700	260	2,211	2,565	6.45	1,678	3,185	.....	48,800	65.91	13.2%	9,200	3,200
Temiscaming*	1,855	2,168	2,350	7,228,400	3,076	32,976	?	14.03	2,245	?	?	.....	.....	.....	58	?
Templeton (V.)*	822	949	895	175,895	197	2,190	2,446	5.18	999	1,495	10,000	.....	11.17	2.2%	5,350	2,400
Thurso (V.)*	1,292	1,295	1,270	419,105	330	5,177	4,767	7.83	820	687	.....	362	.28	.....	.....	6,500
Trois Pistoles*	1,837	2,176	2,095	531,945	254	6,710	?	?	9,827	?	?	16,200	?	?	5,500	.....
Upton (V.)*	690	735	750	255,112	340	3,075	1,781	6.47	782	357	.....	28,000	37.33	7.5%	.....	300
Val Barrette	518	489	537	109,205	203	1,649	1,279	5.45	1,204	1,443	.....	9,000	16.76	3.4%	.....	950
Val Brillant[3]	1,032	953	912	163,235	179	4,115[1]	7,226[1]	12.43	?	1,204	595	25,100	28.17	5.6%	.....	.....
Varennes (V.)*	808	781	778	324,445	417	2,974	1,777	6.11	632	891	.....	.....	.....	.....	.....	.....
Vaudreil (V.)*	466	506	585	222,600	381	318	7,200	12.85	343	1,851	.....	2,500	4.27	0.9%	.....	.....
Vercheres (V.)*	722	906	908	439,525	484	1,758	3,805	6.13	458	1,856	.....	36,000	39.65	7.9%	925	.....
Ville Marie (V.)*	1,049	1,001	1,100	430,961	392	4,354	6,235	9.63	4,078	4,871	24,200	41,100	59.36	11.9%	.....	.....
Warwick (V.)*	987	1,504	1,495	412,170	276	6,174	3,318	6.35	289	465	.....	10,480[5]	7.01	1.4%	5,889	.....
Waterville (V.)*	850	844	920	444,170	483	5,844	2,347	8.90	3,771	1,205	.....	8,000	8.69	1.7%	.....	.....
Weedon Centre (V.)*	784	599	540	162,473	301	2,811	2,437	9.72	1,559	1,148	4,500	41,600	85.37	17.1%	.....	10,500
Yamachiche[3]	831	811	840	151,200	180	3,629	12,610	19.21	1,236	802	17,600	26,740	52.79	10.6%	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(d) INCLUDES SPECIAL ASSESSMENT AND MONTHLY FEES OVERDUE

(X) Quebec school districts are administered by separate bodies and usually levy and collect their own taxes. The fiscal years and often the areas included do not coincide with the municipality. School district figures are included to make possible an approximate comparison with municipalities in other provinces.

(*w*) Includes water taxes.
* Information as at December 31, 1942.
(V.) Village.
(1) Tax levy not reported—tax collection figures used.
(2) Protestant school figures as at June 30, 1944.
(3) School figures as at June 30, 1944.
(4) After deducting sinking fund of $115,387
(5) After deducting sinking fund of $7,000.
(6) After deducting sinking fund of $16,500

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	DOMINION CENSUS		MUNICIPALITY'S REPORT							PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1943	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT
NEW BRUNSWICK																
Devon	1,977	2,337	2,000	$958,635	$479	$33,723	$16.86	$38,732	$27,318 [13]	$106,000	$145,000	$ 72.50	14.5%	$66,305	$33.15	$ .....
Grand Falls	1,557	1,806	1,806 [1]	1,032,700	572	29,712	16.45	33,099	12,546 [2]	?	134,000	74.20	14.8%	14,911	8.25	19,500
Hartland	907	847	1,000	476,600	476	21,357	21.36	22,545	5,258 [3]	3,000	41,500	41.50	8.3%	.....	.....	880
Marysville	1,512	1,651	1,651 [1]	576,600	349	36,393	22.04	36,412	11,488	.....	45,500	27.56	5.5%	.....	.....	.....
Milltown	1,735	1,876	1,800	974,750	542	56,162	31.20	55,933	9,699 [4]	.....	149,000	82.78	16.6%	89,507	49.73	.....
Port Elgin	737	681	681 [1]	194,900	286	11,459	16.83	10,993	4,164	6,000‡	10,900	16.01	3.2%	7,000	10.28	563
Rothesay	515	529	529 [1]	321,000	607	11,485	21.71	11,385	2,468	?	65,000	122.87	24.6%	29,478	55.72	.....
St. Andrews	1,207	1,167	1,167 [1]	1,027,750	881	40,901	35.05	39,845	15,135 [5]	?	209,400	179.44	35.9%	74,483	63.83	.....
St. George	1,087	1,169	1,169 [1]	384,345	329	21,205	18.14	25,466	11,330 [6]	?	9,600	8.21	1.6%	.....	.....	500
St. Leonard	952	1,095	1,100	232,950	212	20,272	18.43	24,071	15,973 [7]	17,700	76,000	69.09	13.8%	620	.56	19,000
Shediac	1,883	2,147	2,200	765,300	356	29,485	13.73	29,414	9,607 [8]	?	50,000	23.29	4.7%	3,694	1.72	1,500
Sunny Brae	1,364	1,368	1,368 [1]	717,745	525	24,693	18.05	27,171	18,362	?	128,500	93.93	18.8%	20,953	15.32	500
NOVA SCOTIA																
Annapolis Royal	739	782	1,000	278,494	278	22,241	22.24	22,429	5,719 [15]	40,000	105,450 [10]	105.45	21.1%	51,766	51.77	5,059
Antigonish	1,764	2,157	2,600	692,600	266	42,751	16.44	44,858	10,657 [9]	108,500	233,500	89.81	18.0%	89,107	34.27	5,458
Berwick	837	962	1,000	345,135	345	17,037	17.04	18,504	2,560	9,000	38,000	38.00	7.6%	4,835	4.84	.....
Bridgetown	1,126	1,020	995	397,025	399	22,432	22.54	24,186	2,965	.....	69,300	69.65	13.9%	27,298	27.43	.....
Canso	1,575	1,418	1,397	301,145	216	26,548	19.00	26,961	31,500 [16]	50,000	78,650	56.30	11.3%	38,462	27.53	6,819
Clarke's Harbour	907	887	900	193,645	215	10,789	11.99	12,952	5,797	.....	14,800	16.44	3.3%	10,109	11.23	2,940
Digby	1,412	1,657	1,657	849,935	513	46,050	27.79	45,737	18,216	72,200	168,625	101.77	20.4%	50,058	30.21	2,109
Hantsport	713	907	1,000	353,980	354	17,234	17.23	21,254	2,322	32,300	55,200	55.20	11.0%	14,243	14.24	3,191
Joggins	1,000	1,109	1,200	91,640	76	7,632	6.36	7,969	5,782 [17]	.....	7,500	6.25	1.3%	294	.24	.....
Lockeport	973	1,084	1,084	355,920	328	16,427	15.15	17,806	13,488	.....	43,500	40.13	8.0%	16,362	15.09	1,503
Louisburg	971	1,012	1,260	258,050	205	14,861	11.79	15,642	13,060 [18]	.....	12,000	9.52	1.9%	11,059	8.78	1,906
Mahone Bay	1,065	1,025	1,025	319,660	312	17,589	17.16	21,109	4,695 [19]	6,000	70,600	68.88	13.8%	40,105	39.13	500
Middleton	904	1,172	1,400	413,200	295	26,164	18.69	26,685	4,506 [12]	83,500	186,850	133.46	26.7%	106,887	76.35	11,743
Mulgrave	975	1,057	1,043	368,263	353	13,757	13.19	12,431	7,005 [20]	.....	800	.77	0.1%	.....	.....	1,000
Oxford	1,133	1,297	1,285	360,430	280	21,139	16.45	21,794	5,284	11,700	61,000	47.47	9.5%	18,804	14.63	4,326
Port Hawkesbury	1,011	1,031	1,023	160,275	157	12,570	12.29	14,404	7,504	17,500	44,000	43.01	8.6%	14,563	14.24	.....
Port Hood	626	647	647	98,245	152	5,643	8.72	5,715	8,514	.....	5,366	8.29	1.7%	1,234	1.91	2,083
Shelburne	1,474	1,605	1,605	763,080	475	25,554	15.92	26,806	5,792	1,500	52,700	32.83	6.6%	27,390	17.06	4,576
Stewiacke	803	961	961	281,795	293	12,832	13.35	16,974	2,759 [21]	.....	14,500	15.09	3.0%	4,785	4.98	3,855
Wedgeport	1,294	1,327	1,400	114,885	82	8,480	6.06	10,706	6,638 [11]	.....	.....	.....	.....	.....	.....	.....
Wolfville	1,818	1,944	2,000	707,587	354	45,937	22.97	52,027	7,201	46,500	151,100	75.55	15.1%	27,255	13.63	6,000
PRINCE EDWARD ISLAND																
Alberton	590	554	554 [1]	311,200‡	562	1,600*	2.89	1,530	1,526	.....	3,200	5.78	1.5%	383	.69	.....
Georgetown	812	769	800	170,000	213	1,425 [14]	1.78	1,422 [14]	450 [14]	.....	2,200	2.75	0.6%	175	.22	.....
Kensington	612	767	767 [1]	492,875‡	642	3,146*	4.10	3,116	616	.....	7,900	10.30	2.1%	5,640	7.35	.....
Montague	803	769	769 [1]	421,600‡	548	1,416*	1.84	1,743	1,593	.....	14,305	18.60	3.7%	.....	.....	.....
Souris	1,063	1,114	1,000	340,875	341	6,323	6.32	6,473	8,100	10,000	13,500	13.50	2.7%	7,053	7.05	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Estimated.
‡ Information as at December 31, 1940.
(1) Population not reported; 1941 census population used for per capita figures.
(2) After deducting reserve of $6,000.
(3) After deducting reserve of $2,200.
(4) After deducting reserve of $4,944.
(5) After deducting reserve of $10,000.
(6) After deducting reserve of $500.
(7) After deducting reserve of $9,500.
(8) After deducting reserve of $8,188.
(9) After deducting reserve of $2,000.
(10) In addition, $36,477 advanced by the Dept. of Finance, Ottawa, for school construction.
(11) After deducting reserve of $2,838.
(12) After deducting reserve of $2,497.
(13) After deducting reserve of $8,839.
(14) Not including school taxes.
(15) After deducting reserve of $1,199.
(16) After deducting reserve of $11,500.
(17) After deducting reserve of $1,050.
(18) After deducting reserve of $1,794.
(19) After deducting reserve of $653.
(20) After deducting reserve of $472.
(21) After deducting reserve of $2,377.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from official and other reliable sources, but not guaranteed)

APPROXIMATE COLLECTIONS, BANK LOANS, ETC. FOR SOME CANADIAN MUNICIPALITIES
AS AT DECEMBER 31, 1944

LIBRARY
JUN 27

MUNICIPALITY	TAX LEVY 1944	TAXES COLLECTED IN 1944			TAXES UNCOLLECTED AS AT DEC. 31st, 1944			BANK LOANS OUTSTANDING	
		CURRENT	PREVIOUS	TOTAL	CURRENT	TOTAL #	RESERVE	CURRENT	CAPITAL
Amherst, N.S.	178,505	159,103	32,786	191,889	19,402	37,617	17,028	Nil	Nil
Arnprior, Ont.	90,603	84,443	10,484	94,927	6,161	13,637	9,986	Nil	Nil
Arvida, Que.	622,571	619,031	3,540	622,571	3,540	3,607	707	Nil	Nil
Asbestos, Que	66,724 (S)	64,765 (S)	4,575 (S)	69,340 (S)	1,959 (S)	11,191 (S)	Nil	3,000	Nil
Aurora, Ont	68,865	63,060	9,221	72,281	5,805	13,060	Nil	22,700	Nil
Aylmer, Ont	59,506	56,816	6,735	63,551	2,924	4,867	Nil	Nil (V)	Nil
Belleville, Ont.	456,316	427,314	37,582	464,896	29,002	44,478	4,704	39,500	Nil
Biggar, Sask	39,450	34,657	5,287	39,944	3,249	7,337	545	Nil	Nil
Bowmanville, Ont	110,970	101,214	12,263	113,477	9,756	18,517	Nil	16,600	Nil
Brandon, Man.	468,728	393,998	91,548	485,546	74,209	163,372	88,000	Nil	Nil
Brantford, Ont.	1,167,843	1,125,659	64,253	1,189,912	30,767	59,479	59,479	Nil	Nil
Brockville, Ont	286,853	272,382	28,163	300,545	14,471	26,534	25,000	Nil	Nil
Chatham, Ont.	533,554	497,615	51,995	549,610	35,940	54,766	1,435	10,000	23,500
Chilliwack City, B.C	80,751	77,477	4,991	82,468	3,274	4,433	Nil	Nil	Nil
Collingwood, Ont.	146,362	134,189	13,248	147,437	12,173	25,063	25,063	Nil	Nil
Dartmouth, N.S	229,433	227,721	37,902	265,623	34,894	54,102	36,230	Nil	25,777
Dauphin, Man.	115,160	98,928	20,912	119,840	11,686	17,233	21,515	Nil	Nil
Dolbeau, Que.	50,822 (S)	48,096 (S)	2,497 (S)	50,593 (S)	2,727 (S)	4,031 (S)	673 (S)	Nil	Nil
Donnacona Que.	14,170 (S)	13,473 (S)	697 (S)	14,170 (S)	359 (S)	417 (S)	200	Nil	Nil
Dundas, Ont.	167,069	160,676	21,265	181,941	6,392	16,032	13,892	Nil	Nil
Dunnville, Ont.	96,434	94,577	4,296	98,873	1,856	5,937	30,000 (R)	Nil	Nil
East York Twp., Ont.	1,192,826	1,108,885	130,225	1,239,110	78,953	113,542	299,830	Nil	Nil
Edmonton, Alta	4,221,566	3,962,457	1,244,459	5,206,916	259,108	539,122	Nil (T)	Nil	Nil
Estevan, Sask.	82,502	60,716	33,780	94,496	21,786	134,855	79,080	Nil	Nil
Forest Hill, Ont	765,702	723,161	78,151	801,312	42,541	77,994	33,866	Nil	36,059
Fort Erie, Ont	269,274	248,988	19,656	268,644	18,027	34,752	Nil	Nil	Nil
Fort William, Ont.	1,263,724	1,202,428	23,630	1,226,058	62,550	97,080	Nil	Nil	Nil
Fredrickton, N.B.	244,983	205,386	41,366	246,752	30,089	77,144	38,064	17,202	Nil
Galt, Ont.	471,694	457,861	18,879	476,740	13,833	42,985	25,176	671 (V)	50,200
Georgetown, Ont.	52,107	50,906	4,155	55,061	1,202	5,733	3,733	Nil	Nil

(R) Municipal Reserve Fund

(S) Not including School Taxes

(V) Exclusive of Loans for Purchase of Victory Bonds

(T) Tax Sale Lands total 3,577,450 against which there are reserves of 2,891,993

(#) Before Deduction of Reserve

APPROXIMATE COLLECTIONS, BANK LOANS, ETC. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31, 1944

MUNICIPALITY	TAX LEVY 1944	TAXES COLLECTED IN 1944			TAXES UNCOLLECTED AS AT DEC. 31st, 1944			BANK LOANS OUTSTANDING	
		CURRENT	PREVIOUS	TOTAL	CURRENT	TOTAL #	RESERVE	CURRENT	CAPITAL
Geraldton, Ont.	51,734	44,209	30,368	74,577	13,719	25,705	24,061	Nil	Nil
Glace Bay, N.S.	494,750	415,268	137,914	553,182	79,482	143,448	42,179	Nil	Nil
Grimsby, Ont.	52,051	48,776	9,702	58,478	2,577	5,716	Nil	Nil	Nil
Guelph, Ont.	478,761	449,816	86,999	536,815	28,945	106,185	106,185	Nil	Nil
Hamilton, Ont.	6,332,352	6,227,267	191,479	6,418,746	113,293	155,311	8,739	Nil	Nil
Hanover, Ont.	89,587	83,181	10,854	94,035	6,305	12,803	Nil	Nil	Nil
Hawkesbury, Ont.	136,497	126,358	14,143	140,501	10,139	18,174	Nil	Nil	Nil
Hespeler, Ont.	83,630	81,164	5,616	86,780	2,358	9,914	7,281	Nil	Nil
Ingersoll, Ont.	113,404	106,701	12,029	118,730	7,153	20,609	7,958	Nil	Nil
Inverness, N.S.	31,103	21,460	10,725	32,185	9,368	36,030	20,716	Nil	Nil
Joliette, Que.	194,107 (S)	148,446 (S)	52,872 (S)	201,318 (S)	45,662 (S)	71,864 (S)	8,000 (S)	Nil (S)	Nil (S)
Kamloops, B.C.	162,848	152,315	18,384	170,699	10,534	14,873	Nil	Nil	Nil
Kentville, N.S.	78,920	71,947	7,746	79,693	6,973	15,286	1,048	28,292	Nil
Kingston, Ont.	765,650	744,412	37,833	782,245	21,238	34,381	34,381	40,421	Nil
Kitchener, Ont.	1,250,432	1,218,766	59,287	1,278,053	31,666	58,891	58,891	15,000	Nil
Lauzon, Que.	50,775 (S)	40,043 (S)	9,965 (S)	50,008 (S)	10,731 (S)	29,052 (S)	10,930 (S)	Nil (S)	Nil (S)
La Salle, Que.	288,674	225,701	23,635	249,336	16,833	24,933	2,717	Nil	Nil
Lindsay, Ont.	194,278	182,047	16,371	198,418	10,623	20,349	20,349	Nil	Nil
Liverpool, N.S.	42,900	40,726	2,954	43,680	2,174	12,259	12,191	Nil	Nil
London, Ont.	3,265,840	3,145,336	199,210	3,344,546	127,251	195,868	108,945	88,640	100,311
Lunenburg, N.S.	82,118	81,736	2,972	84,718	382	829	414	Nil	Nil
Melville, Sask.	86,175	80,458	14,603	95,061	5,717	21,416	12,202	Nil	Nil
Mimico, Ont.	279,850	256,192	32,881	289,073	24,943	38,356	38,356	Nil	Nil
Moncton, N.B.	903,375	801,316	129,458	930,774	102,609	182,923	102,059	17,923	7,754
Moose Jaw, Sask.	787,387	755,953	78,146	834,098	17,531	132,408	Nil (X)	Nil	Nil
New Glasgow, N.S.	196,934	167,754	48,979	216,733	29,084	46,227	10,000	Nil	Nil
New Toronto, Ont.	352,739	344,277	12,877	357,154	8,914	10,977	7,049	Nil	Nil
Niagara Falls, Ont.	626,686	597,297	46,772	644,069	30,549	41,520	29,331	Nil	Nil
North Bay, Ont.	508,546	474,076	102,752	576,828	34,470	91,027	91,027	Nil	Nil
North York Twp., Ont.	834,059	734,642	158,096	892,738	100,684	195,944	117,697	Nil	Nil

(X) Tax Sale Assets total 2,665,969. Reserve for same and for Tax Arrears 2,654,489.

(S) Not including School Taxes

(#) Before Deduction of Reserve

APPROXIMATE COLLECTIONS, BANK LOANS, ETC. FOR SOME CANADIAN MUNICIPALITIES
AS AT DECEMBER 31, 1944

MUNICIPALITY	TAX LEVY 1944	TAXES COLLECTED IN 1944			TAXES UNCOLLECTED AS AT DEC 31st, 1944			BANK LOANS OUTSTANDING	
		CURRENT	PREVIOUS	TOTAL	CURRENT	TOTAL #	RESERVE	CURRENT	CAPITAL
Orillia, Ont.	243,731	228,726	38,060	266,786	15,005	27,392	20,934	Nil	Nil
Ottawa, Ont.	6,011,584	5,803,542	202,591	6,006,133	183,962	312,751	312,751	Nil	Nil
Paris, Ont.	118,738	111,523	7,492	119,015	7,231	11,157	2,857	Nil	Nil
Perth, Ont.	151,080	146,358	7,981	154,339	4,721	10,330	3,529	18,000	Nil
Peterborough, Ont.	790,007	764,759	35,579	800,338	25,249	44,466	40,210	24,306	Nil
Pictou, N.S.	70,866	66,854	3,434	70,288	3,862	5,303	1,223	Nil	Nil
Pointe Claire, Que.	164,384 (S)	144,826 (S)	21,886 (S)	166,712 (S)	19,558 (S)	37,696 (S)	7,472 (S)	Nil	Nil
Port Alberni, B.C.	89,659	83,789	7,739	91,528	6,054	96,630	Nil	Nil	15,000
Port Colborne, Ont.	285,543	280,190	8,129	288,319	5,354	9,339	37,890	Nil	Nil
Prince George, B.C.	50,959	47,902	4,297	52,199	3,056	4,713	Nil	Nil	Nil
Prince Rupert, B.C.	235,004	219,835	12,664	232,499	10,205	15,731	Nil	Nil	Nil
Red Deer, Alta.	59,229	58,524	2,330	60,854	704	2,971	Nil	Nil	Nil
Regina, Sask.	2,126,890	1,960,949	804,023	2,764,972	122,091	284,394	Nil (F)	Nil	66,500
Renfrew, Ont.	155,726	145,888	15,161	161,049	9,838	24,913	12,319	Nil	Nil
Ste. Anne de Bellvue, Que.	25,929	22,366	3,894	26,260	3,562	4,581	Nil	Nil	Nil
St. Catharines, Ont.	1,024,559	991,481	59,372	1,050,853	33,079	53,293	53,324	50,000	Nil
St. Hyacinthe, Que.	238,498	223,754	19,381	243,135	14,743	21,988	1,295	Nil	50,000
St. Joseph D'Alma, Que.	25,793	19,375	5,590	24,965	6,418	6,422	4,826	Nil	Nil
St. Mary's, Ont.	105,329	92,592	16,837	109,429	12,737	24,226	2,971	9,500	Nil
St. Thomas, Ont.	579,003	551,899	41,411	593,310	27,104	52,755	69,349	Nil	Nil
Sackville, N.B.	61,329	56,930	6,344	63,274	4,399	11,737	10,337	Nil	Nil
Sarnia, Ont.	591,828	558,923	38,644	597,567	29,647	44,766	44,766	61,001	35,584
Saskatoon, Sask.	1,416,611	1,269,900	293,486	1,563,386	145,147	2,518,881 (T)	2,466,535	Nil	Nil
Sault Ste. Marie, Ont.	807,401	740,139	87,167	827,306	62,600	164,509	134,974	Nil	Nil
Selkirk, Man.	73,070	65,480	3,255	68,735	7,590	232,460 (T)	114,020	Nil	Nil
Sioux Lookout, Ont.	54,001	42,802	18,930	61,732	11,856	46,457	46,457	12,050	Nil
Stamford Twp., Ont.	276,449	257,968	18,944	276,912	17,543	30,829	36,182	Nil	17,700
Stratford, Ont.	601,804	565,363	64,312	629,675	36,441	79,899	39,094	Nil	Nil
Strathroy, Ont.	72,207	67,204	9,550	76,754	4,702	9,532	Nil	Nil (V)	Nil
Sudbury, Ont.	1,071,719	985,401	164,751	1,150,152	92,872	129,873	129,873	Nil	Nil

(F) Tax Arrears fully covered by Reserves

(S) Not including School Taxes

(T) Including Tax Title Property, Tax Sale Certificates, etc

(#) Before Deduction of Reserve

(V) Exclusive of Loans for purchase of Victory Bonds

APPROXIMATE COLLECTIONS, BANK LOANS ETC FOR SOME CANADIAN MUNICIPALITIES AS AT DECEMBER 31, 1944

MUNICIPALITY	TAX LEVY 1944	TAXES COLLECTED IN 1944			TAXES UNCOLLECTED AS AT DEC. 31, 1944			BANK LOANS OUTSTANDING	
		CURRENT	PREVIOUS	TOTAL	CURRENT	TOTAL *	RESERVE	CURRENT	CAPITAL
Summerside, P E I.	63,408	62,678	1,461	64,139	730	6,797	1,400	Nil	Nil
Swansea, Ont.	263,435	248,461	20,689	269,150	16,455	22,035	25,216	Nil	Nil
Swift Current, Sask.	161,258	152,164	27,747	179,911	9,575	46,222	8,835	Nil	Nil
Sydney, N S	789,463	695,263	115,625	810,888	94,200	144,018	114,946	183,500	Nil
Sydney Mines, N.S.	131,305	93,250	44,858	138,108	37,453	195,601	75,608	Nil	Nil
The Pas, Man.	60,470	43,368	26,243	69,611	17,102	139,399	80,002	Nil	Nil
Thorold, Ont.	147,122	132,331	23,327	155,658	14,791	28,781	1,080	Nil	Nil
Timmins, Ont.	679,202	581,035	128,138	709,173	102,564	168,943	94,357	90,000	10,540
Toronto, Ont.	30,492,375	29,232,661	1,737,050	30,969,711	1,259,714	1,844,463	458,029	Nil	Nil
Trail, B C	208,995	193,718	29,852	223,570	17,798	30,322	Nil	5,777	Nil
Transcona, Man.	123,970	109,410	15,251	124,661	14,560 (X)	20,079	20,079	Nil	Nil
Trenton, N S.	61,433	57,011	9,700	66,711	4,421	10,690	4,985	Nil	Nil
Truro, N.S.	219,510	211,167	13,615	224,782	8,235	10,947	1,098	14,322	Nil
Verdun, Que.	1,737,658	1,577,452	250,064	1,827,516	160,206	213,888	62,170	Nil	Nil
Vancouver, B.C.	11,467,170	10,883,579	918,896	11,802,475	583,591	1,048,344	560,936	Nil	Nil
Vernon, B C.	146,952	139,851	11,462	151,313	7,946	10,512	Nil	Nil	Nil
Victoria, B.C.	1,461,328	1,380,491	118,164	1,498,655	83,672	130,481	Nil	Nil	335,000
Walkerton, Ont.	55,586	47,867	10,981	58,848	6,674	11,855	5,181	6,000	Nil
Waterloo, Ont.	280,307	277,933	6,364	284,297	2,373	4,017	2,529	Nil	Nil
Welland, Ont.	416,993	401,868	22,456	424,324	15,125	26,531	10,531	Nil	Nil
Weston, Ont.	226,622 (P)	214,574	19,552	234,126	12,048	23,882	Nil (F)	Nil	Nil
Weyburn, Sask.	139,337	107,147	62,263	169,410	32,190	336,362	112,121	Nil	Nil
Wetaskiwin, Alta.	87,489	72,742	13,186	85,928	3,156	14,139	Nil	Nil	Nil
Woodstock, Ont.	312,393	304,654	16,926	321,580	7,739	14,373	8,163	Nil	Nil
Woodstock, N.B.	86,926	59,109	15,883	74,992	12,673	30,673	7,046	9,000	Nil

(X) Approximate

(P) Including Penalties
(*) Before Deduction of Reserve

(F) Tax Arrears fully covered by Reserves

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